

THREE ESSAYS ON CULTURE AND WHISTLEBLOWING:
A MULTIMETHOD COMPARATIVE STUDY OF THE UNITED STATES AND JAPAN

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Kindness in giving creates love.” ~ *Lao Tzu*

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ABSTRACT

A multi-method cross-cultural study was conducted to examine how cultural, organizational, and individual differences shape whistleblowing behavior in the United States and Japan. In the first essay, a qualitative method was used to examine the influence of ecological and historical factors, which are antecedents of culture, on shaping whistleblowing behavior. Historical factors such as the development of laws promoting whistleblowing and protecting whistleblowers were examined. Reports on whistleblowing activities in the popular culture, academic research on the topic of whistleblowing, and films made on whistleblowers were also examined in both the United States and Japan. It was found that in the United States there is a long history of promoting whistleblowing through legislation, whereas in Japan, suggestion box has been used since 1721 to provide voice, and whistleblowing legislation has only started in the last ten years.

Scenarios are effective tools for measuring people's response to specific behaviors, and therefore, in the second essay, eight scenarios depicting situations such as taking items from the office, appropriating office resources for personal gain, sexual harassment, and environmental pollution were developed. Some scenarios consisted of two to four situations that increased in moral intensity giving a total of twenty one scenarios. Data were collected from the United States and Japan to compare the response of people to these workplace situations. Findings from this study show that people are sensitive to moral intensity, and there are cultural differences in how we respond to various workplace situations. Counter to the common belief that in collectivist cultures people do not blow the whistle, it was found that in certain situations Japanese people are as prone to take action as are people in United States.

The third essay examined how cultural, organizational and individual level variables shape whistleblowing. Multiple cultural theories (i.e., Tightness and Looseness, Individualism and Collectivism, and Social Axiom), organizational variables (i.e., Organizational Policy towards Whistleblowing, Perception of Organizational Support, Perception of Retaliation, and Perception of Politics in Organization), and personality factors (i.e., Allocentrism, Idiocentrism and the Big 5 Personality Factors) were employed to examine which variable is more effective in predicting whistleblowing behavior. A multilevel model of whistleblowing behavior was developed using these variables. Results from hierarchical regression show that Collectivism and Social Axiom (i.e. Reward for Application and Social Complexity), and Tightness and Looseness predict whistleblowing behavior in that order. Organizational Policy towards Whistleblowing and one of the Big 5 Personality factors, Conscientiousness, also predict whistleblowing behavior. Findings also show that whistleblowing intention mediates whistleblowing attitude and whistleblowing behavior.

GENERAL INTRODUCTION

Any construct has a history. It exists in the world of practice and then it enters the world of research. To pursue a meaningful inquiry into any construct, it is important to trace its historical roots both in the world of practice and research. It is particularly important for negative constructs like sexual harassment, racism, sexism, discrimination, violence and so forth as well as for positive constructs like resilience, hope, forgiveness, nonviolence, and so forth that have emerged from the world of practice, what is often referred to as the real world. Whistleblowing is such a construct that has grown from its original meaning to encompass other constructs.

Near and Micelli (1995) define whistleblowing as “the disclosure by organization member (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect actions.” Some of the largest scandals have happened at US corporations. Many of these scandals came to light because employees in those companies believed that wrongdoing by corporations should be corrected. However, little has been reported about whistleblowing by employees in non-western cultures, and much less is reported in terms of comparative analyses between two cultures. Although the effect of national culture on an employee’s willingness to report wrongdoing is starting to appear in the business literature (e.g., Keenan, 2002; King, 2000; Sims & Keenan, 1999; Tavakoli, Keenan & Crnjak-Karanovic, 2003), previous whistleblowing studies have focused little on cultural factors (Barnett, 1992; Barnett, Cochran & Taylor, 1993; Callahan & Collins, 1992; Larmer, 1998; Loeb & Cory, 1998). This study fills these lacunae.

Culture has influence on ethical attitudes and behaviors (Ahmed, Chung & Eichenseher, 2003; Christie, Kwon, Stoeberl & Baumhart, 2003; Su, 2006). Culture also explains individual

ethical attitude preferences (Su, 2006), and is closely linked to ethical decision making through its influence on values, reasoning and attitudes (Chen, Meindl & Hunt, 1997; Leung, Bond & Schwartz, 1995; Lu, Rose & Blodgett, 1999). Past research has also suggested that culture may impact ethical perceptions and behaviors differently across countries (Buller, Kohls, & Anderson, 1991; Cohen, Pant & Sharp, 1992).

A multi-method approach was used in this project to examine how culture shapes whistleblowing behavior. In essay one, a qualitative historical analysis of whistleblowing in the United States and Japan was conducted. An analysis of whistleblowing was carried out by tracing the legal histories of whistleblowing in the two nations. The reports on whistleblowing published in the popular press in English media were also examined for both the United States and Japan. Further, a case analysis of how multinational companies handle whistleblowing in each nation was carried out. Essay one allowed to examine how culture shapes whistleblowing behavior in these two countries at various levels, allowing for some generalizations beyond these two countries.

In essay two, the whistleblowing space was mapped by developing scenarios that captured how people interact with each other in an organization, how they use organizational resources, and how their actions in an organization impacts the environment. These contexts, individual-individual, individual-organization, and organization-environment have been identified in essay one as relevant for whistleblowing. Twenty one scenarios with varying degree of moral intensity were developed in which a target person takes items from the office, appropriates office resources for personal gain, sexually harasses another individual, and pollutes the environment. Essay two showed how people act in different cultures when facing the same ethical situations.

In essay three, a multilevel model was developed using three cultural theories, four organizational factors, and three individual level variables to examine which variable is more effective in predicting whistleblowing behavior. In the literature, individualism and collectivism has been employed to study whistleblowing behavior, and so it was considered important to examine how this theory competes with two other cultural theories, namely, tightness and looseness and social axiom theory. It was also considered important to test if culture shapes whistleblowing behavior beyond organizational and individual level variables. Besides using existing instruments, two new scales, the Collectivism and Whistleblowing Scale (CWS) to capture the tension between collectivistic value of conforming to one's group and individualistic value of blowing the whistle, and the Propensity to Blow the Whistle (PBW) were developed for this study. A mediation analysis was also carried out to examine how whistleblowing intention mediates whistleblowing attitudes and whistleblowing behavior.

Essay 1: Whistleblowing in the Lifeworld

I. Introduction

This comparative study of whistleblowing between the United States and Japan explores how the phenomenon is viewed in both the microworld and lifeworld (Hwang, 2006). An analysis of whistleblowing in the lifeworld includes tracing the legal history of whistleblowing in the two nations, media produced on the topic of whistleblowing, and a case study of how corporations handle whistleblowers in each nation. An analysis of microworld includes a comparison of the scholarly research on whistleblowing in both countries. This essay does not have a literature review section because the historical analysis necessarily merges the review of the literature and the results into an integrated section.

II. Methodology

Hwang (2006) presented a framework to formalize the worlds of practice and research. He called them *lifeworlds* and *microworlds* respectively. Lifeworld, or the primordial world, represents the real world, whereas microworld represents the world of scientific constructions. Lifeworlds are cultural constructions that support means of coping in the given ecology or environment. People construct their lifeworlds using language and knowledge from the same cultural background in the course of historical development, and so lifeworlds are sustained by cultural heritage. According to Triandis (1994, 2002) culture is transmitted through language and the modeling of behavior when conditions permit humans to communicate through shared language, by living in the same historic period, and when they are sufficiently close to influence each other. Triandis also points out that ecology shapes culture, which in turn shapes the socialization patterns, which shape personality, which influences our behavior as moderated by a context.

Ecology is also linked to the maintenance system (subsistence and settlement patterns, social structures, means of production) and to subjective culture (Triandis, 1994, 2002). Thus, cultures that emerge in different parts of the world often reflect the availability of resources based on ecological factors, as well as historical factors, such as migrations, wars, revolutions, and inventions (Triandis, 1994, 2002). Or, each lifeworld is unique as each lifeworld has its own particular culture. Therefore, understanding the notion of lifeworld will result in different conception of cultural differences, and differences can be observed based on ecology and history.

For humans to understand and explain their experience in the lifeworld, they rely on microworlds, or scientific constructions, which are theoretical interpretations of a social phenomenon from a particular perspective (Hwang, 2006). Microworld is the sum of scientific constructs that humankind has elaborated at a specific point in history, akin to Kuhn's (1962) paradigms. Microworld is also a scientific proposition system that fulfills tasks usually formulated in forecasts. Thus, a microworld captures relations between specific events that are artificially abstracted entities. In other words, a microworld can be a theoretical model built on the basis of realism, or a theoretical interpretation of a social phenomenon provided by a social scientist from a particular perspective.

To study a construct from a cultural perspective, therefore, it is necessary to examine the construct in both the lifeworld and microworld. In this essay, the historical roots of whistleblowing was examined to document the evolution of this construct. Since all cultural practices are moored in lifeworld, it is important to carry out a historical analysis. For example, people in different domains of life have blown the whistle over the years, and to understand the construct we need to understand the context in which whistle blowing has occurred in the past.

The second reason for doing historical analysis is to avoid the trap of pseudo-etic research. If whistleblowing is a western concept (in lifeworld) and construct (in microworld), then we need to understand its origin. Since the origin of culture lies in ecology and history, it is necessary to look into ecological and historical antecedents of whistleblowing in at least two cultures. Hence, in this study whistleblowing was examined in the United States and Japan in their respective ecological and historical contexts.

III. Historical Development of Whistleblowing in the United States

The first whistleblower protection law in the United State was enacted on July 30, 1778, two years after the signing of the Declaration of Independence. Stephen M. Kohn, Executive Director of the National Whistleblower Center, first discovered the resolution in the 1990s, while conducting research for an amicus brief filed by the National Whistleblowers Center supporting the constitutionality of the False Claims Act (Kohn, 2011). Until this time, it was believed that the first United States law adopted specifically to protect whistleblowers was the 1863 United States False Claims Act (revised in 1986), which was enacted to combat fraud by suppliers of the United States government during the Civil War (Lahman, 2005). Kohn discovered a resolution passed by the Continental Congress that was enacted on July 30, 1778, which is now considered to be the world's first whistleblower law (Kohn, 2011).

In the year 1777, a few months after the signing of the Declaration of Independence, 10 sailors met on board of the warship Warren in Rhode Island to discuss their concerns towards their commander of the Continental Navy, Commodore Esek Hopkins (Kohn, 2011). They were concerned about how Hopkins tortured captured British sailors. They wrote a petition to the Continental Congress about Hopkins' treatment of the captured British sailors. Hopkins retaliated by filing a criminal libel suit against the whistleblowers. Two of the sailors, Samuel

Shaw and Richard Marven, who happened to be in Rhode Island, were arrested. They pleaded to the Continental Congress that they did nothing wrong. Later that month, Continental Congress enacted America's first whistleblower protection law and authorized payment for the legal fees of Marven and Shaw. Not only did the Congress authorize the full release of all records related to the removal of Hopkins, but also provided \$1, 418 to cover costs associated with the whistleblowers' defense on May 22, 1779 (Kohn, 2011).

This resolution was followed by The False Claims Acts of 1863. The purpose of the Act was to encourage whistleblowers who were not affiliated with the government to report fraud on behalf of the government, a *qui tam*, against government contractors. In exchange for reporting fraud, the government guaranteed a percentage of the money recovered from wrongful dismissal. The Act originally meant to protect those who were involved in dealing with horses in poor health, expired rations, and defective weapons that would harm the soldiers during the Civil War. The False Claims Act soon after went through a number of revisions, which redefined "claims" as well as expanded the scope of possible liability and added extra protection measures for *qui tam* plaintiffs beyond employees to include contractors and agents (Lahman, 2005). The False Claims Act started as a means of protecting the government from fraudulent suppliers during the Civil War and evolved to cover other types of fraud. It covered the disclosure of illegal and unethical activities by both government and corporations in various industries. As a result, patchwork of whistleblowing protection laws that followed the False Claims Act was passed to protect whistleblowers legally in various domains.

Next, the Lloyd-La Follette Act of 1912 was passed. This Act served to protect civil servants from retaliation when disclosing public interest information. The Act was created by Congress in response to the issuance of executive orders by Presidents Theodore Roosevelt and

William H. Taft who prohibited federal employees from making disclosures to Congress without the permission of their supervisors (Fisher, 2005). Federal employees were removed from their position if they disobeyed orders. The Act provided protection from retaliation against federal employees who exercised their First Amendment rights to criticize the agency that employed them.

No nonretaliation provisions or fraud protection act was enacted until 1943 or 31 years after the Lloyd-La Follette Act. In 1943, the False Claims Act amended the *qui tam* provision, which reduced the reward for blowing the whistle, thus reducing the incentive to report fraud. Laws that protect human rights such as the Fourteenth Amendment, which addressed citizenship rights and equal protection of the laws, and the Civil Rights Act immediately followed the amended False Claims Act. In 1947, the National Labor Relations Act was enacted that included a nonretaliation provision to promote fair labor practice. In 1949, a nonretaliation provision was added to the Fair Labor Standards Act of 1947, or the Equal Pay Act, which prescribed the standards for the basic minimum wage and overtime pay.

Shift in environmental policy during the 1970s led to the enactment of a variety of environmental protection laws that fell under the False Claims Act umbrella. Prior to the 1970s, protection of air and water supplies was the responsibility of each state. In 1970, responsibility shifted to the federal government where President Richard Nixon signed the National Environmental Policy Act (NEPA), which monitored the environmental impact of federal actions. In that same year, the Environmental Protection Agency (EPA) was created to enforce federal regulations and consolidate environmental programs from other agencies into a single entity.

This shift in environmental policy from Congressional reform led to the development of comprehensive regulations to protect the health and safety of Americans. The new policy also

promoted research on pollution and the enforcement of violations of environmental laws. From 1970, Congress has passed legislation to control pollution such as the Clean Air Act of 1970, the Pesticide Control Act of 1972, the Ocean Dumping Act of 1972, the Federal Water Pollution Control Act Amendments of 1972, the Clean Air Act of 1974, the Safe Drinking Water Act of 1974, and the Toxic Substance Control Act of 1976. To promote conservation, nonretaliation provisions were included in these Acts to protect employees from adverse actions when disclosing a violation of any environmental regulations. Finally, the Civil Service Reform Act (CSRA) was passed in 1978. This Act was intended to increase bureaucratic accountability to the executive branch while outlining explicit protection for employees reporting government wrongdoing.

Whistleblowing protection laws continued to expand into the 1980s and 1990s in response to government and corporate scandals. In 1986, the False Claims Act was amended to increase rewards for whistleblowers as well as combat against fraud from defense contractors. The Military Whistleblowing Protection Act of 1988 (MWPA) was enacted to protect members of the Armed Forces who disclose wrongdoing to Members of Congress or an Inspector General from retaliation by other military members. Members of the Armed Forces do not have the same First Amendment rights as civilians do. Their voice may conflict with national security, thus strict regulations are placed to limit their rights of expression. Thus, the MWPA was the first step in providing protection to military personnel who report illegal activities by other military personnel without fear of reprisal.

In 1989, the Whistleblower Protection Act (WPA) was enacted to protect federal employees from retaliation for disclosing illegal activities occurring at government organizations. Whistleblowing protection for federal employees was originally addressed in the CSRA by

Congress. The WPA strengthened and improved these rights to promote reporting of fraud and abuse in the government without fear of retaliation. In addition, nonretaliation provisions from environmental laws such as the Clean Water Act of 1972, Energy Reorganization Act of 1974, and Substances Control Act of 1976 all played a role in the development of the WPA. In 2009, Senator Daniel Akaka (D-Hawaii) introduced the Whistleblower Protection Enhancement Act (WPEA) to strengthen the WPA. Not only did the WPEA provide further protection to federal employees disclosing government wrongdoing, it also closed many administrative loopholes and jurisdiction is expanded to any court of appeals of competent jurisdiction for two years from the effective date of the legislation (rather than exclusively in the Federal Circuit). President Obama signed the WPEA into law on November 2012.

In 2002, Congress passed the Sarbanes-Oxley Act (SOX) as a reaction to a number of corporate accounting scandals such as Enron, Worldcom and HealthSouth. In, 2001, Sharon Watkins alerted then-Enron CEO Kenneth Lay of accounting irregularities in financial reports. Enron, an energy trading company, misrepresented its earnings reports to shareholders and employees while encouraging its employees to invest in Enron stock. As a result, earnings were reported as positive to investors. Also, Enron officials embezzled money from the firm while reporting fraudulent earnings to investors.

In 2002, Cynthia Cooper, an internal auditor, unearthed \$3.8 billion in accounting fraud at Worldcom. Worldcom, with the aid from its auditor Arthur Andersen, improperly shifted its cost between different accounts that had the effect of inflating its earnings.

In 2003, finance chief Winston Smith blew the whistle on HealthSouth, a healthcare company, for accounting fraud. Richard Scrushy, CEO of HealthSouth, instructed employees to inflate revenues and overstate HealthSouth's net income. The fraud included \$2.5 billion in

fraudulent accounting entries from 1996 to 2002, \$500 million in incorrect accounting for goodwill and other items involved in acquisitions from 1994 to 1999, and \$800 million to \$1.6 billion in "aggressive accounting" from 1992 to March 2003 (Freudenheim, 2004).

As a result, the enactment of SOX provided protection to employees of publicly traded companies who reported violations of Securities and Exchange Commission regulations or any provision of federal law relating to fraud against the shareholders. In Tables 1 through 7, whistleblower protection acts are presented in 13 categories -- Constitutional Protection, Corporate/Financial/Manufacturing, Environmental, Nuclear, Transportation, Workplace Safety and Health, Retaliation, Fraud, Federal Contractor, Federal Employee, Labor, IRS Informant, Adjunction, and Taxation, compiled from the U.S. Code and the Code of Federal Regulations.

Table 1. Categorized List of Federal Whistleblower Protections Statutes from 1791 to 1966

Year	Laws	Categories
1791	Bill of Rights	Constitutional Protection Statutes
1863	False Claims Act, 31 U.S.C. §§ 3729-3732	Federal Contractor Fraud
1868	Fourteenth Amendment to the U.S. Constitution	Constitutional Protection Statutes
1871	Civil Rights Act of 1871, 42 U.S.C. § 1985 (2) and (3)	Constitutional Protection Statutes
1871	Conspiracy to interfere with civil rights 42 U.S.C. § 1985(3)	Federal Employee Statutes
1947	Fair Labor Standards Act/Equal Pay Act, Penalties and Damages, 29 U.S.C. § 216	Labor Statutes
1947	National Labor Relations Act, Nonretaliation Provision, Unfair Labor Practices, 29 U.S.C. § 158(a)(4)	Labor Statutes
1949	Fair Labor Standards Act/Equal Pay Act, Nonretaliation Provision, 29 U.S.C. § 215(a)(3)	Labor Statutes
1962	Civil Rights Tax Relief 26 U.S.C. § 62 (a) (20) and (e)	Taxation Statutes
1966	Fair Labor Standards Act/Equal Pay Act, Statute of Limitations 29 U.S.C. § 255	Labor Statutes
1966	Freedom of Information Act, 5 U.S.C. § 552	Taxation Statutes

Table 2. Categorized List of Federal Whistleblower Protections Statutes from 1970 - 1979

Year	Laws	Categories
1970	Racketeer and Corrupt Organizations Act, 18 U.S.C. § § 1961, 1962 and 1964	Criminal Prohibition Against Retaliation Statutes
1972	Water Pollution Control Act, Employee Protection Provision 33 U.S.C. § 1367	Environmental Statutes
1972	Longshore and Harbor Workers' Compensation Act, 33 U.S.C. § 948a	Labor Statutes
1973	Occupational Safety and Health Administration, Discrimination Against Employees Exercising Rights Under the Williams Steiger Occupational Safety and Health, Act of 1970 29 CFR § 1977	Workplace Health and Safety Statutes
1974	Nuclear Regulatory Commission, Employee Protection, 10 CFR § 2.206	Nuclear Statutes
1974	Employee Retirement Income Security Act Interference with protected rights, 29 U.S.C. § 1140	Labor Statutes
1976	Civil Rights Attorney's Fee Act, 42 U.S.C. § 1988(b) and (c)	Constitutional Protection Statutes
1977	Clean Air Act, Employee Protection Provision 42 U.S.C. § 7622	Environmental Statutes
1977	Surface Mining Control and Reclamation Act, 30 U.S.C. § 1293	Environmental Statutes
1977	Office of Surface Mining Reclamation and Enforcement, Department of the Interior, Protection of Employees, 30 CFR § 865	Environmental Statutes
1977	Mine Health and Safety Act, Nonretaliation Act, 30 U.S.C. § 815(c)	Workplace Health and Safety Statutes
1978	Judicial review of decisions of the Merit Systems Protection Board 5 U.S.C. § 7703	Federal Employee Statutes
1978	Lloyd -LaFollette Act, Employees' Right to Petition Congress, 5 U.S.C. § 7211	Federal Employee Statutes
1978	Inspector General Act, 5 U.S.C. Appendix 1	Federal Employee Statutes
1978	Workplace Discrimination and Civil Rights Age Discrimination in Employment Act, Nonretaliation Provision, 29 U.S.C. § 623(d)	Federal Employee Statutes
1979	Civil Rights Act of 1871, 42 U.S.C. § 1985	Constitutional Protection Statutes
1979	Federal Court Jurisdictions Over "Mixed Cases" 5 U.S.C. § 7702	Federal Employee Statutes

Table 3. Categorized List of Federal Whistleblower Protections Statutes from 1980 to 1989

Year	Laws	Categories
1980	Comprehensive Environmental Response, Compensation and Liability Act ("Superfund"), Employee Protection Provision 42 U.S.C. § 9610	Environmental Statutes
1980	Solid Waste Disposal Act, 42 U.S.C. § 6971	Environmental Statutes
1980	Asbestos School Hazard Detection and Control, Employee Protection Provision, 20 U.S.C. § 3608	Workplace Health and Safety Statutes
1982	Obstruction of Justice, Retaliation Against Informants, 18 U.S.C. § 1513(e)	Criminal Prohibition Against Retaliation Statutes
1982	Obstruction of Justice, Tampering with a witness, victim, or an informant 18 U.S.C. § 1512 (b)(c)(d) and (e)	Criminal Prohibition Against Retaliation Statutes
1983	Migrant and Seasonal Agricultural Workers Protection Act, Nonretaliation Provision, 29 U.S.C. § 1855	Labor Statutes
1983	Department of Labor, Rules of Practice and Procedure for Administrative Hearings before the Office of Administrative Law Judges, 29 CFR Part 18	Adjunction Statutes
1984	Safe Drinking Water Act, Employee Protection Provision 42 U.S.C. § 300j-9(I)	Environmental Statutes
1984	Toxic Substances Control Act, Employee Protection Provision 15 U.S.C. § 2622	Environmental Statutes
1984	Asbestos School Hazard Abatement, Employee Protection Provision, 20 U.S.C. § 4018	Workplace Health and Safety Statutes
1984	Occupational Safety and Health Act, Nonretaliation Provision, 29 U.S.C. § 660(c)	Workplace Health and Safety Statutes
1986	Department of Health and Human Services Examination and treatment for emergency medical conditions 42 U.S.C. § 1395dd(I)	Federal Contractor Fraud
1986	Military Law-Procurement/ Contractor Employees: Protection from Reprisal for Disclosure of Certain Information, 10 U.S.C. § 2409	Labor Statutes
1988	Employee Polygraph Protection, Employee Protection Provision 29 U.S.C. § 2002	Labor Statutes
1988	Military Whistleblower Protection	Labor Statutes
1988	Military Law-Armed Forces/Prohibition of Retaliatory Personnel Actions, 10 U.S.C. § 1034	Labor Statutes
1989	Major Frauds Act, 18 U.S.C. 1031	Federal Contractor Fraud
1989	Civil Service Reform Act, Prohibited Personnel Practices, 5 U.S.C. § 2302	Federal Employee Statutes
1989	Civil Service Reform Act, Whistleblower Protection Act 5 U.S.C. §§ 1211-1215, 1218-1219, 1221-1222	Federal Employee Statutes
1989	Whistleblower Protection Act Coverage for FBI Employees 5 U.S.C.A. § 2303	Federal Employee Statutes
1989	Office of Special Counsel Part 1810 Investigate Authority of the Special Counsel, 5 CFR § 1810	Federal Employee Statutes
1989	Merit Systems Protection Board Part 1201 Practices and Procedures, 5 CFR Part 1201	Adjunction Statutes

Table 4. Categorized List of Federal Whistleblower Protections Statutes from 1990 to 1996

Year	Laws	Categories
1990	Executive Order 12731 of October 17, 1990 Principles of Ethical Conduct for Government Officers and Employees, 55 FR 42547	Federal Employee Statutes
1990	Americans With Disabilities Act, 42 U.S.C. § 12203 Civil Rights Act 1964, Title VII, 42 U.S.C. § 2000e-3(a) Civil Rights Act of 1871,	Federal Employee Statutes
1990	Merit Systems Protection Board Part 1209 Practices and Procedures for Appeal and Stay Requests of Personnel Actions Allegedly Based on Whistleblowing, 5 CFR Part 1209	Adjunction Statutes
1990	Merit Systems Protection Board Rules and Regulations 5 CFR Part 1209 Practices and Procedures for Appeals and Stay Requests of Personnel Actions Allegedly Based on Whistleblowing 65 Federal Register 67607	Adjunction Statutes
1991	Credit Union, Employee Protection Provision, 12 U.S.C. § 1790b	Corporate/Financial/Manufacturing Statutes
1991	FDIC, Employee Protection Provision, 12 U.S.C. § 1831j	Corporate/Financial/Manufacturing Statutes
1991	Coast Guard Rules and Regulations Department of Transportation, Coast Guard Whistleblower Protection, Agency: Officer of the Secretary, Action, Final Rule, 33 CFR part 53, 56 FR13404 (April 2, 1991)	Transportation Statutes
1992	Atomic Energy Act/Energy Reorganization Act, 42 U.S.C. § 5851	Nuclear Statutes
1992	Office of Government Ethics Part 2635 Standards of Ethical conduct for Employees of the Executive Branch, 5 CFR. § 2635.101	Federal Employee Statutes
1992	Job Training and Partnership Act, Nonretaliation Provision, 29 U.S.C. § 1574(g) x	Labor Statutes
1993	Nuclear Regulatory Commission, Employee Protection 10 CFR § 50.7	Nuclear Statutes
1993	Department of Energy, Whistleblower Enforcement Policy, 10 CFR Part 820 App. A (XIII)	Nuclear Statutes
1993	Federal Mine Safety and Health Review Commission, Complaints of Discharge, Discrimination and Interference, 29 CFR § 2700 Subpart D & E	Workplace Health and Safety Statutes
1993	Department of Health and Human Services Office of Research Integrity, 42 U.S.C. § 289B	Federal Contractor Fraud
1993	Office of Government Ethics Standards of Ethical Conduct for Employees of the Executive Branch, Final Rule, 57 FR 35006	Federal Employee Statutes
1993	Family and Medical Leave Act, 29 U.S.C. §§ 2615(a) & (b), & 2617	Federal Employee Statutes
1994	Public Contracts- Procurement Provisions, Contractor Employees: Protection from Reprisal for Disclosure of Certain Information 41 U.S.C. § 4705	Federal Contractor Fraud
1995	Federal Acquisition Regulations, Whistleblower Rules 48 CFR Subpart 3.9	Federal Contractor Fraud
1996	Nuclear Regulatory Commission Statement of Policy, Freedom of employees to raise safety concerns without fear of retaliation, (May 14, 1996)	Nuclear Statutes
1996	Retaliation for Exercise of Civil Rights, 18 U.S.C. § 241	Criminal Prohibition Against Retaliation Statutes
1996	IRS Payment for Detection of Fraud 26 U.S.C.A. § 7263	IRS Whistleblower Informant Statutes

Table 5. Categorized List of Federal Whistleblower Protections Statutes from 1997 to 2002

Year	Laws	Categories
1997	Whistleblower Protection Act Delegation of Responsibilities Concerning FBI Employees Under the Civil Service Reform Act of 1978 Memorandum of the President of the United States 62 Federal Register 23123 (April 28, 1997)	Federal Employee Statutes
1998	NRC and DOL Memorandum of Understanding, (Employee Protection), (October 21, 1998)	Nuclear Statutes
1998	Inspector General Act Amendment of 1998 Congressional Findings Pub.L. 105-277, Title VII, § 701(b), Oct. 20, 1998, 112 Stat. 2413	Federal Employee Statutes
1999	Department of Energy, Defense Activities Whistleblower Protection Program, 42 U.S.C. § 7239	Nuclear Statutes
1999	Department of Energy, Contractor Employee Protection Program 10 CFR § 708	Nuclear Statutes
1999	Aviation Investment and Reform Act for the 21st Century, 49 U.S.C. § 42121	Transportation Statutes
1999	Justice Department Part Office of Inspector General Whistleblower Protection for Federal Bureau of Investigation Employees, 28 CFR § 27	Federal Employee Statutes
1999	Title VII Whistleblower Protection for Intelligence Community Employees Reporting Urgent Concerns to Congress 5 U.S.C.A. App. § 3 § 8H Note	Federal Employee Statutes
2000	Department of Energy Acquisition Regulation; Rewrite of Regulations Governing Management and Operating Contracts, Department of Energy Action Final Rule 65 Federal Register 80994 (December 22, 2000)	Nuclear Statutes
2000	Office of Special Counsel, Rules and Regulations, 5 CFR Part 1800 RIN 3255-ZA00 Filing Complaints of Prohibited Personnel Practice or Other Prohibited Activity; Filing Disclosures of Information 65 FR 64881 (October 31, 2000) Final Rule	Federal Employee Statutes
2001	Monetary Transactions, Whistleblower Protection Provision (amended version) 31 U.S.C. § 5328	Corporate/Financial/Manufacturing Statutes
2002	Corporate and Criminal Fraud Accountability Act, Sec. 806, Sarbanes-Oxley Act of 2002	Corporate/Financial/Manufacturing Statutes
2002	Sec. 3(b)(1) of Sarbanes-Oxley Enforcement 15 U.S.C. 7202(b)(1)	Corporate/Financial/Manufacturing Statutes
2002	Corporate Responsibility Sec. 307, Sarbanes Oxley Act of 2002 Rules of Professional Responsibility for Attorneys 15 U.S.C. § 7245	Corporate/Financial/Manufacturing Statutes
2002	Pipeline Safety Improvement Act, 49 U.S.C. § 60129	Environmental Statutes
2002	Coast Guard Whistleblower Protection Provision of Seamen against discrimination 46 U.S.C. § 2114	Transportation Statutes
2002	FAA and OSHA Memorandum of Understanding, 67 FR 55883	Transportation Statutes
2002	Homeland Security Act of 2002 Sec. 883, 6 U.S.C. § 463	Federal Employee Statutes
2002	Notification and Federal Employee Antidiscrimination and Retaliation Act of 2002, Pub.L. 107-174 (May 15, 2002), [5 U.S.C. § 2301 Note]	Federal Employee Statutes

Table 6. Categorized List of Federal Whistleblower Protections Statutes from 2003 to 2006

Year	Laws	Categories
2003	Standards Relating To Listed Audit Committees Securities And Exchange Commission Final Rule 68 Federal Register 18788-01	Corporate/Financial/Manufacturing Statutes
2003	Standards of Professional Conduct for Attorneys Securities and Exchange Commission 17 C.F.R. Part 205	Corporate/Financial/Manufacturing Statutes
2003	Securities And Exchange Commission Audit Committee Rules/Complaint Process Final Rule 17 CFR 240.10A-3(b)(iv)(F)(3)	Corporate/Financial/Manufacturing Statutes
2003	Occupational Safety and Health Administration, Procedures for Handling of Discrimination Complaints Aviation Investment and Reform Act 68 Federal Register 14099 29 CFR § 1979	Transportation Statutes
2003	Coast Guard Board For Correction of Military Records, Procedural Regulations 69 Federal Register 34532 March 3, 2003 Final Rule	Transportation Statutes
2003	Office of Special Counsel Part 1800 Filing Complaints and Allegations, 5 CFR §§ 1800 Whistleblower Laws and Regulations	Federal Employee Statutes
2003	Office of Special Counsel 5 CFR Part 1800 Revision of Regulations to Describe Filing Requirements and Options, Including Electronic Filing 68 Federal Register 66695-01 (November 28, 2003) Final rule	Federal Employee Statutes
2004	Corporate and Criminal Fraud Accountability Act Sec. 806, Sarbanes-Oxley Act of 2002 Final Rule 29 CFR Part 1980 U.S. Department of Labor Vol. 69 Federal Register 52104 (August 24, 2004)	Corporate/Financial/Manufacturing Statutes
2004	Department of Transportation, Federal Motor Carrier Safety Administration, Minimum Training Requirements 49 CFR Part 380 (May 21, 2004)	Transportation Statutes
2004	United States Sentencing Commission, Guideline Manual Section 8B2.1 (Nov.1, 2004)	Criminal Prohibition Against Retaliation Statutes
2004	Rewards for Information Relating to Violation of Internal Revenue Laws 26 CFR 301.7263-1	IRS Whistleblower Informant Statutes
2005	Pipeline Safety DOL Rules and Procedures Final Rule 69 Federal Register 67 175889-17898	Environmental Statutes
2005	Limitation on Legal Fee Reimbursement 42 USCS § 5853	Nuclear Statutes
2005	Federal Non-disclosure Agreement Public Law 109-115 Appropriations Act of 2006 Budget Resolution (November 30, 2005)	Federal Employee Statutes
2006	Safe Containers for International Cargo Act, Employee Protection Provision, 46 U.S.C. § 80507	Transportation Statutes
2006	Deficit Reduction Act of 2005 Employee Education about False Claims Act Recovery Public Law 109-171 42 U.S.C. § 1396a(a)(68)	Federal Contractor Fraud
2006	Deficit Reduction Act of 2005 Encouraging the Enactment of State False Claims Acts Public Law 109-171, Section 6031 42 U.S.C. § 1396h	Federal Contractor Fraud
2006	Department of Homeland Security Office of the Secretary Procedures for Handling Critical Infrastructure Information 69 FR 8074	Federal Employee Statutes
2006	Office of Personnel Management Implementation of Title II of the Notification and Federal Employee Anti-discrimination and Retaliation Act of 2002 5 CFR PART 724 (July 20, 2006) Final rule	Federal Employee Statutes
2006	Award Claim Under Section 7623 (a) or (b); Form 211	IRS Whistleblower Informant Statutes

Table 7. Categorized List of Federal Whistleblower Protections Statutes from 2007 to 2012

Year	Laws	Categories
2007	Railway Safety Labor Act: Employee Protection, 49 U.S.C. § 20109	Transportation Statutes
2007	Public Transportation Employee Protections National Transit Systems Security Act of 2007 (August 3, 2007) 6 U.S.C. § 1142	Transportation Statutes
2007	Railroad Employee Protections Amending the Federal Rail Safety Act, (August 3, 2007) 49 U.S.C. § 20109	Transportation Statutes
2007	Motor Carrier Employee Protections Amending the Surface Transportation Assistance Act (August 3, 2007) 49 U.S.C. § 31105	Transportation Statutes
2007	Military Whistleblower Protection Department of Defense Directive Number 7050.6 (July 23, 2007)	Labor Statutes
2007	OSHA Policy on Settlement Agreements Containing Future Employment Waiver Clauses 7/23/2007	Adjunction Statutes
2008	Consumer Product Safety Act of 2008 Whistleblower Protection H.R. 4040 Section 219 15 U.S.C. § __	Corporate/Financial/Manufacturing Statutes
2008	Federal Acquisition Regulations; Contractor Business Ethics Compliance Program & Disclosure Requirements 73 FR 67064	Federal Contractor Fraud
2010	Corporate Responsibility Sec. 301, Sarbanes-Oxley Act of 2002 Audit Committee, 15 U.S.C. § 78j -1-4	Corporate/Financial/Manufacturing Statutes
2011	Office of the Secretary of Labor Part 24-Procedures for the Handling of Discrimination Complaints under Federal Employee Protection Laws 29 CFR Part 24	Environmental Statutes
2011	Procedures for the Handling of Retaliation Under Federal Employee Protection Statutes 29 CFR Part 24 Interim Final Rule (Public comment due on October 9, 2007)	Adjunction Statutes
2011	Appendix A to part 24 Your Rights Under the Energy Reorganization Act	Adjunction Statutes
2012	Occupational Safety and Health Administration, Rules for Implementing Section 405 of the Surface Transportation Assistance Act, 29 CFR § 1978	Transportation Statutes
2012	Department of Labor Adjudicatory Procedures for Corporate, Environmental, Nuclear, Airline and Transportation Whistleblower Claims	Adjunction Statutes

Source: Shimabukuro, & Whitaker, 2012.

Since the False Claims Act of 1863, there are currently over 137 federal statutes that offer protection to whistleblowers in areas such as workplace safety (29 CFR § 1978, etc.), aviation (49 U.S.C. § 42121, etc.), maritime (46 U.S.C. § 2114, etc.), public transportation (6 U.S.C. § 1142), motor vehicle safety (49 U.S.C. § 31105, etc.), environment (42 U.S.C. § 7622, etc.), pipeline (49 U.S.C. § 60129, etc.), nuclear (42 U.S.C. § 5851, etc.), fraud (31 U.S.C. §§ 3729-3732, etc.), racketeer (18 U.S.C. § 1513(e), etc.), discrimination (5 U.S.C. § 2301 Note, etc.), civil service (5 U.S.C. § 2302, etc.), military (10 U.S.C. § 1034, etc.), adjunction (5 CFR Part 1201, etc.), taxation (26 U.S.C.A. § 7263, etc.), consumer safety (H.R. 4040 Section 219 15 U.S.C. § __), corporate (15 U.S.C. § 78j -1-4, etc.), securities (17 CFR 240.10A-3(b)(iv)(F)(3), etc.), and banking (31 U.S.C. § 5328, etc.) (Tables 1 - 7). These laws allow protection to those who are disclosing public interest information on behalf of the federal government regarding, for example, environmental hazards, discrimination, abuse, public safety, and employment.

In addition to the federal statutes, there are 18 Anti-Retaliation provisions (Table 8) that prevent employers from discharging or retaliating against the employee who has filed a complaint or otherwise exercised any rights provided to them by laws. There are several differences between whistleblowing claims and retaliation claims. First, whistleblowing claims generally focuses on conducts that are prohibited by law that may cause harm to the public or waste US tax dollars. Retaliation claims are geared towards individual work rights that are guaranteed in a workplace. Rights such as freedom from discrimination, minimum wage rights, overtime wage rights, rights to join a union and so forth are protected by the law. If any of these rights are violated an individual can bring a retaliation claim against the employer.

Table 8. List of Anti-Retaliation Statutes

Name	Legal Citation	Statute of Limitations	Intake Agency or Judicial Forum
Age Discrimination in Employment Act (ADEA)	29 U.S.C. § 623(d)	180-300 days	EEOC/state employment discrimination agency; private cause of action in federal court
Americans with Disabilities Act (ADA)	42 U.S.C. § 12203(a) 29 C.F.R. Part 1640	180-300 days	EEOC/state employment discrimination agency; private cause of action in federal court
Civil Rights Act of 1964 ("Title VII")	42 U.S.C. § 2000e-3(a)	180-300 days	EEOC/state employment discrimination agency; private cause of action in federal court
Clayton Act (antitrust)	15 U.S.C. § 15(a)	4 yrs-see 15 USC § 15(b)	Federal District Court, generally no standing recognized for employees
Clean Air Act	42 U.S.C. § 7622 29 C.F.R. Part 24	30 days	DOL/OSHA
Comprehensive Environmental Response, Compensation and Liability Act ("Super Fund")	42 U.S.C. § 9610 29 C.F.R. Part 24	30 days	DOL/OSHA
Employee Retirement Income Security Act (ERISA)	29 U.S.C. § 1132(a), 1140	Earlier of 6 years after (a) the date of the last action which constituted a part of the breach or violation or (b) in the case of an omission, the latest date on which the fiduciary duty could have cured the breach or violation or 3 years after the earliest date on which the plaintiff had actual knowledge of the breach or violation	Federal District Court
Energy Reorganization Act	42 U.S.C. § 5851 29 C.F.R. Part 24	180 days	DOL/OSHA
Equal Pay Act	29 U.S.C. § 206(d)	2 yrs; 3 yrs if willful violation	DOL or Federal District Court
Fair Labor Standards Act (wage & hour, child labor, minimum wage, overtime)	29 U.S.C. § 215(a)(3) 29 C.F.R. Part 783	2 yrs; 3 yrs if willful violation	DOL, Federal District Court, or state court
False Claims Act	31 U.S.C. § 3730(h)	See most applicable state law for statute of limitations	Federal District Court
Family and Medical Leave Act ["FMLA"]	29 U.S.C. § 2615	2 yrs; 3 yrs if willful violation	DOL, Federal District Court, or state court
National Labor Relations Act	29 U.S.C. § 158(a)(4)	6 months	NLRB
Occupational Safety and Health Act	29 U.S.C. § 660(c) 29 C.F.R. Part 1977 ("Part 11(c)")	30 days	DOL/OSHA-no private cause of action
Safe Drinking Water Act	42 U.S.C. § 300j-9	30 days	DOL/OSHA
Sarbanes Oxley Act	18 U.S.C. § 1514A	180 days	DOL/OSHA
Solid Waste Disposal Act	42 U.S.C. § 6971 29 C.F.R. Part 24	30 days	DOL/OSHA
Control Act	15 U.S.C. § 2622 29 C.F.R. Part 24	30 days	DOL/OSHA

Source: <http://www.whistleblowerlaws.com/whistleblower-protections-act/>

Second, depending on the whistleblowing or anti-retaliation statutes the individual is seeking protection under, each law requires certain procedures that are unique. For example, an anti-retaliation statute such as the Fair Labor Standards Act, gives victims of retaliation direct access to courts to enforce their rights to reinstatement, back pay and other remedies (Shimabukuro, Whitaker & Roberts, 2013). Other laws, like the Civil Rights Act of 1964 and the Sarbanes-Oxley Act of 2002, require victims to file first with an agency, but then allow access to the courts if the agency does not resolve the complaint within six months (Shimabukuro, Whitaker & Roberts, 2013). Also, some of the retaliation statutes require that complaints be filed within a certain number of days after the alleged retaliation.

There are also whistleblowing protection laws that are unique for each state (Table 9 and 10). Currently, there are 38 state-specific whistleblowing laws that offer a unique protection against retaliation based on the type of employment (i.e. state employment, public, private, etc.) and industry (i.e. healthcare, environmental, public official, labor, etc.). There are 12 states that do not offer any state-specific whistleblowing laws, namely, Arizona, Arkansas, Idaho, Mississippi, Montana, Nevada, New Mexico, North Carolina, South Dakota, Texas, Wisconsin and Wyoming. In order to receive protection under the federal whistleblowing statutes against retaliation from the employer, an employee must complain either to the employer or to a federal agency about the violation. In order to receive protection under state whistleblowing laws against retaliation from employers, an employee must complain either to the employer or to an outside agency about the violation. Employees are generally protected by the federal whistleblowing laws but may also receive protection in most states through state level statutes, or common law, which prohibit discrimination or retaliation against whistleblowers.

Table 9. State Whistleblowing Laws

State	Citation	Covers
Alabama	§13A-12-1	state employees
Alaska	§39.90.110, et seq.	public employees
Arizona	none	none
Arkansas	none	none
California	Govt. Code §§53296 et seq.	all employers
Colorado	§24-50.5-101 et seq.	state employees and health care workers
Connecticut	§§31-51m & 4-61dd	public and private employers
Delaware	Title 29, §5115	public employees
Florida	§448.102	public and private employers
Georgia	Act No. 220 (2007)	health workers
Hawaii	§378-61 et seq.	private and public employers
Idaho	none	none
Illinois	20 ILCS 415/19c.1	public employees
Indiana	§4-15-10-4	state employees
Iowa	§§19A.19 & 70A.29	state employees
Kansas	§75-2973	state employees
Kentucky	§61.102 et seq.	state employees
Louisiana	§§30:1074.1 & 23:964	all employers
Maine	Title 5 §4572	public or private employers
Maryland	SPP 5-301, et seq	public
Massachusetts	Ch. 149 §185	any employer
Michigan	§15.361 et seq. and case law	all employers
Minnesota	§181-931 et seq.	public and private employers
Mississippi	none	none
Missouri	§105.055	state employees
Montana	none	none
Nebraska	§§48-1102 & 48-1114	private employers, state employees and unions
Nevada	none	none
New Hampshire	§359-B4	public and private employers
New Jersey	§34:19-3 et seq. and case law	public and private employers
New Mexico	none	none
New York	Labor Law §740 & Civil Service Law §75-b	public and private employers
North Carolina	none	none
North Dakota	§34-06-20	private employers
Ohio	§4113.52(A)(1) et seq. and §124.341	private and public employers
Oklahoma	Title 74 §840-2.5	state employees
Oregon	§659.505	private and public employees
Pennsylvania	§1421 et seq.	public employers

Table 10. State Whistleblowing Laws

State	Citation	Covers
Rhode Island	§28-50-4	public and private employers
South Carolina	§8-27-10 et seq.	government employers
South Dakota	none	none
Tennessee	Public Chapter No. 161, 2009	public and private employees
Texas	none	none
Utah	§67-21-1 et seq.	public employees
Vermont	21 VSA §§ 507 et seq.	health care employees
Virginia	Chapter No. 340, 2009	public employees
Washington	§§ 42.40.020, 42.40.030 and 42.40.050	state employees
West Virginia	§6C-1-3 et seq.	state employers
Wisconsin	none	none
Wyoming	none	none

Source: <http://www.ncsl.org/issues-research/labor/state-whistleblower-laws.aspx>

However, filing a claim against an employer may cause complications for whistleblowers due to different paperwork requirements needed to file a claim as well as access to different agencies based on the law that will be used to file the claim itself. Some laws may overlap with each other depending on the type of discrimination or retaliation that produced the violation. With over 137 whistleblowing statutes, 18 anti-retaliation statutes, and 38 state whistleblowing laws available, it may confuse employees to figure out which laws protect them from retaliation from their employers.

IV. Historical Development of Whistleblowing in Japan

Starting in 645, Japan was governed by the legal system known as the *ritsuryo* (律令) (Titsingh, 1834). The *ritsuryo* was a law system based on the philosophy of Confucianism and the governmental system of China's Tang Dynasty (AD 618-907; 289 years; 6th longest dynasty) (Ferris, 1998). The *ritsuryo* did not set legal rights but instead operated only to educate and encourage morality and good behavior based on Confucian values (Berat, 1992). Punishable crimes under the system were acts that went against filial piety (i.e., hitting the husband), the

hierarchical political structure (i.e., committing treason against a superior) and the ruler (i.e., plotting a rebellion or damaging royal property) (Williams, 2003). Criminals were assigned to one of the five levels of punishment (五刑 *gokei*) depending on the severity of the crime: caning, public caning, forced labor, exile, or death (Williams, 2003)

The act of disclosing injustice to the government can be traced back to 1721 in a form of a petition box (訴状箱 (*sojoubako*), 目安箱 (*meyasubako*)). Tokugawa Yoshimune was the first shogun to implement the petition box in 1721 and the success of these boxes led to other domains to institute petition boxes until 1873. These boxes allowed any member of the society to have their concerns heard by the lord or the domain lord himself.

Regardless of status, any Japanese citizen could submit letters into a petition box that would be appealed directly to the lord or the domain lord. These boxes were one of the legal channels to encourage citizens to file a complaint after they had exhausted all possible legal avenues. Prior to this, people often petitioned to the government through petitions known as *osso* (direct appeals to high officials) and *sutebumi* (anonymous petitions left at the gates of the castle) (Roberts, 1998). These boxes served as a channel of communication for citizens to offer suggestions for improving government, voice concern towards current affairs or policies, and request an appeal to the lord concerning a judicial case the petitioner felt was unfairly dealt with (Roberts, 1998). Petitioners could sign their name, use pseudonyms or remain anonymous when submitting their complaint as retribution or punishment from the government was rare.

The boxes were simple in design where citizens dropped a letter in a slit in the top of a wooden box. Once a month, these locked boxes were opened by a chief inspector and the letters were delivered to the lord or the domain lord. The petitions were also copied and circulated among officials, inviting political discussion. Domain lords also used these letters to remain

informed about the current situation in their domain. They also used the letters as a part of their training in politics.

The Constitution of the Empire of Japan (大日本帝国憲法 *Dai-Nippon Teikoku Kenpō*), otherwise known as the Meiji Constitution (明治憲法 *Meiji Kenpō*), was the law that governed Japan from November 29, 1890 to May 2, 1947. Much like the U.S. Constitution, the Meiji Constitution gave Japanese citizens the right to vote (men only until December 17, 1945) and granted them freedom of religion, free speech, and freedom of assembly. However, according to Matsui (2010), those rights were granted by the benevolence of the Emperor only to his ‘subjects’. Under the Meiji Constitution, voting rights were granted to adult male citizens who had sufficient wealth, freedom of expression severely restricted and banned insults against the Emperor and freedom of religion was protected as long the obligation of subjects to the Emperor was met, and Shinto was the de facto state religion (Matsui, 2010).

Regulatory provisions on fraud in Japan were established in 1907. The Penal Code of 1907 (刑法 *Keihō*) prohibited individuals from engaging in corrupt or fraudulent practices against another person or a company. However, under the code, fraud and bribery applied only to individuals and punishment was set to ten years of imprisonment (P.C., Art. 246).

After World War II, the Constitution of Japan (日本国憲法 *Nihon-Koku Kenpō*) was enacted on May 3, 1947, and rights were constitutionally protected. The Constitution guaranteed the Japanese people equal protection under the law, universal adult suffrage, freedom of thought and conscience, freedom of assembly and association, and academic freedom (Berat, 1992). The Constitution also guaranteed access to the courts as a human right. Thus, the Constitution made

it possible to litigate to protect public interest especially if rights were violated under the new law.

The Whistleblower Protection Act (Law No. 122 of 2004) was passed on June 18, 2004. Much like the United States Whistleblower Protection Act, whistleblowers who uncover criminal and other unlawful information at their place of employment were protected from retribution such as dismissals, demotions, pay cuts, or termination. According to Wolf (2004), the Act has several flaws that seemed to deter whistleblowers from exposing any corporate or government misconducts:

- The Act does not protect business partners or customers who may have suffered adverse consequences by exposing improper conduct.
- The Act requires whistleblowers to have evidence of the misconduct before reporting to the authorities or to the media.
- The Act imposes no penalties on corporations or government officials for failing to properly investigate complaints of misconduct.
- The Act does not cover infractions of tax, public elections, and political funds regulations.
- The Act does not apply to cases where the behavior was inappropriate as opposed to illegal in Japan.

On December 6, 2013, the Act on the Protection of Specially Designated Secrets (特定秘密の保護に関する法) Act No. 108 of 2013 was passed by the National Diet. The law was designed to protect state secrets with harsh penalties for violators if they were to leak classified information to the public. The law in question takes a step back in civil liberties as it clouds

government transparency by possibly concealing government misdeeds from journalistic freedom, making it harder to blow the whistle against government misconducts.

V. Discussion

Laws have been introduced and amended in the United States to protect individuals from retribution by their employers in different types industries since 1778. In comparison, laws have been introduced in Japan to protect individuals from fraud and retaliation only since 1907. Also individual rights were not established for the Japanese until the end of World War II. The United States had rights established since the introduction of the United States Constitution. As a result, the United States has a much richer whistleblowing protection and robust legal framework to enforce individual rights. As for Japan, up until the 20th century, laws were established to enforce ranks/status and moral behavior was only encouraged but not enforced. Thus, voices of concern were limited to certain channels that were established by the government. Because of this one-sided system, it seemed to discourage Japanese to blow the whistle. With a much more decentralized government after the Meiji Period and individuals rights were guaranteed, Japanese have more access to different branches of the government allowing to be heard. The new constitution seemed to welcome voices or criticisms from its citizens. This right to speak under the postwar constitution may be equated to whistleblowing or reporting of unethical behavior. Thus, Japanese are slowly opening up to voice their concerns about unethical behaviors. Sixty years after enacting human rights provision, Japan's first Whistleblowing Protection Act was passed. If the new constitution was not drafted, the Whistleblowing Protection Act might not have been introduced in Japan.

Table 11. USA and Japan Timeline of Enacted Laws from 645 to 1979

	USA	Japan
		645 <i>Ritsuryo</i>
		1721 <i>Meyasubako</i>
Whistleblowing Resolution by Continental Congress	1778	
Bill of Rights	1791	
False Claims Act, 31 U.S.C. §§ 3729-3732	1863	
Fourteenth Amendment to the U.S. Constitution	1868	
Civil Rights Act of 1871	1871	
Conspiracy to interfere with civil rights 42 U.S.C. § 1985(3)	1871	1890 Meiji Constitution
1910-1920		1907 Penal Code
Lloyd -LaFollette Act	1912	
1940-1950		
Fair Labor Standards Act/Equal Pay Act, Penalties and Damages, 29 U.S.C. § 216	1947	1947 The Constitution of Japan
National Labor Relations Act, Nonretaliation Provision, Unfair Labor Practices, 29 U.S.C. § 158(a)(4)	1947	1947 Labor Standard Law
Fair Labor Standards Act/Equal Pay Act, Nonretaliation Provision, 29 U.S.C. § 215(a)(3)	1949	
1960-1969		
Civil Rights Tax Relief 26 U.S.C. § 62 (a) (20) and (e)	1962	
Fair Labor Standards Act/Equal Pay Act, Statute of Limitations 29 U.S.C. § 255	1966	
Freedom of Information Act, 5 U.S.C. § 552	1966	
1970-1979		
Racketeer and Corrupt Organizations Act, 18 U.S.C. § § 1961, 1962 and 1964	1970	
Water Pollution Control Act, Employee Protection Provision 33 U.S.C. § 1367	1972	
Longshore and Harbor Workers' Compensation Act, 33 U.S.C. § 948a	1972	
Occupational Safety and Health Administration, Discrimination Against Employees Exercising Rights Under the Williams Steiger Occupational Safety and Health, Act of 1970 29 CFR § 1977	1973	
Nuclear Regulatory Commission, Employee Protection, 10 CFR § 2.206	1974	
Employee Retirement Income Security Act Interference with protected rights, 29 U.S.C. § 1140	1974	
Privacy Act, 5 U.S.C. § 552a	1974	
Civil Rights Attorney's Fee Act, 42 U.S.C. § 1988(b) and (c)	1976	
Clean Air Act, Employee Protection Provision 42 U.S.C. § 7622	1977	
Surface Mining Control and Reclamation Act, 30 U.S.C. § 1293	1977	
Office of Surface Mining Reclamation and Enforcement, Department of the Interior, Protection of Employees, 30 CFR § 865	1977	
Mine Health and Safety Act, Nonretaliation Act, 30 U.S.C. § 815(c)	1977	
Judicial review of decisions of the Merit Systems Protection Board 5 U.S.C. § 7703	1978	
Inspector General Act, 5 U.S.C. Appendix 1	1978	
Workplace Discrimination and Civil Rights Age Discrimination in Employment Act, Nonretaliation Provision, 29 U.S.C. § 623(d)	1978	
Federal Court Jurisdictions Over "Mixed Cases" 5 U.S.C. § 7702	1979	

Table12. USA and Japan Timeline of Enacted Laws from 1980 to 1989

1980~1989	USA	Japan
Comprehensive Environmental Response, Compensation and Liability Act ("Superfund"), Employee Protection Provision 42 U.S.C. § 9610	1980	
Solid Waste Disposal Act, 42 U.S.C. § 6971	1980	
Asbestos School Hazard Detection and Control, Employee Protection Provision, 20 U.S.C. § 3608	1980	
Obstruction of Justice, Retaliation Against Informants, 18 U.S.C. § 1513(e)	1982	
Obstruction of Justice, Tampering with a witness, victim, or an informant 18 U.S.C. § 1512 (b)(c)(d) and €	1982	
Migrant and Seasonal Agricultural Workers Protection Act, Nonretaliation Provision, 29 U.S.C. § 1855	1983	
Department of Labor, Rules of Practice and Procedure for Administrative Hearings before the Office of Administrative Law Judges, 29 CFR Part 18	1983	
Safe Drinking Water Act, Employee Protection Provision 42 U.S.C. § 300j-9(I)	1984	
Toxic Substances Control Act, Employee Protection Provision 15 U.S.C. § 2622	1984	
Asbestos School Hazard Abatement, Employee Protection Provision, 20 U.S.C. § 4018	1984	
Occupational Safety and Health Act, Nonretaliation Provision, 29 U.S.C. § 660(c)	1984	
Department of Health and Human Services Examination and treatment for emergency medical conditions 42 U.S.C. § 1395dd(I)	1986	1986 Equal Employment Opportunity Law
Military Law-Procurement/ Contractor Employees: Protection from Reprisal for Disclosure of Certain Information, 10 U.S.C. § 2409	1986	
Employee Polygraph Protection, Employee Protection Provision 29 U.S.C. § 2002	1988	
Military Whistleblower Protection	1988	
Military Law-Armed Forces/Prohibition of Retaliatory Personnel Actions, 10 U.S.C. § 1034	1988	
Major Frauds Act, 18 U.S.C. 1031	1989	
Civil Service Reform Act, Prohibited Personnel Practices, 5 U.S.C. § 2302	1989	
Civil Service Reform Act, Whistleblower Protection Act 5 U.S.C. §§ 1211-1215, 1218-1219, 1221-1222	1989	
Whistleblower Protection Act Coverage for FBI Employees 5 U.S.C.A. § 2303	1989	
Office of Special Counsel Part 1810 Investigate Authority of the Special Counsel, 5 CFR § 1810	1989	
Merit Systems Protection Board Part 1201 Practices and Procedures, 5 CFR Part 1201	1989	

Table13. USA and Japan Timeline of Enacted Laws from 1990 to 1999

1990~1999	USA	Japan
Executive Order 12731 of October 17, 1990 Principles of Ethical Conduct for Government Officers and Employees, 55 FR 42547	1990	
Americans With Disabilities Act, 42 U.S.C. § 12203 Civil Rights Act 1964, Title VII, 42 U.S.C. § 2000e-3(a) Civil Rights Act of 1871,	1990	
Merit Systems Protection Board Part 1209 Practices and Procedures for Appeal and Stay Requests of Personnel Actions Allegedly Based on Whistleblowing, 5 CFR Part 1209	1990	
Merit Systems Protection Board Rules and Regulations 5 CFR Part 1209 Practices and Procedures for Appeals and Stay Requests of Personnel Actions Allegedly Based on Whistleblowing 65 Federal Register 67607	1990	
Credit Union, Employee Protection Provision, 12 U.S.C. § 1790b	1991	
FDIC, Employee Protection Provision, 12 U.S.C. § 1831j	1991	
Coast Guard Rules and Regulations Department of Transportation, Coast Guard Whistleblower Protection, Agency: Officer of the Secretary, Action, Final Rule, 33 CFR part 53, 56 FR 13404 (April 2, 1991)	1991	
Atomic Energy Act/Energy Reorganization Act, 42 U.S.C. § 5851	1992	
Office of Government Ethics Part 2635 Standards of Ethical conduct for Employees of the Executive Branch, 5 CFR. § 2635.101	1992	
Job Training and Partnership Act, Nonretaliation Provision, 29 U.S.C. § 1574(g) x	1992	
Nuclear Regulatory Commission, Employee Protection 10 CFR § 50.7	1993	1993 Unfair Competition Prevention Act
Department of Energy, Whistleblower Enforcement Policy, 10 CFR Part 820 App. A (XIII)	1993	
Federal Mine Safety and Health Review Commission, Complaints of Discharge, Discrimination and Interference, 29 CFR § 2700 Subpart D & E	1993	
Department of Health and Human Services Office of Research Integrity, 42 U.S.C. § 289B	1993	
Office of Government Ethics Standards of Ethical Conduct for Employees of the Executive Branch, Final Rule, 57 FR 35006	1993	
Family and Medical Leave Act, 29 U.S.C. §§ 2615(a) & (b), & 2617	1993	
Public Contracts- Procurement Provisions, Contractor Employees: Protection from Reprisal for Disclosure of Certain Information 41 U.S.C. § 4705	1994	
Federal Acquisition Regulations, Whistleblower Rules 48 CFR Subpart 3.9	1995	
Nuclear Regulatory Commission Statement of Policy, Freedom of employees to raise safety concerns without fear of retaliation, (May 14, 1996)	1996	
Retaliation for Exercise of Civil Rights, 18 U.S.C. § 241	1996	
IRS Payment for Detection of Fraud 26 U.S.C.A. § 7263	1996	
Whistleblower Protection Act Delegation of Responsibilities Concerning FBI Employees Under the Civil Service Reform Act of 1978 Memorandum of the President of the United States 62 Federal Register 23123 (April 28, 1997)	1997	
NRC and DOL Memorandum of Understanding, (Employee Protection), (October 21, 1998)	1998	
Inspector General Act Amendment of 1998 Congressional Findings Pub.L. 105-277, Title VII, § 701(b), Oct. 20, 1998, 112 Stat. 2413	1998	
Department of Energy, Defense Activities Whistleblower Protection Program, 42 U.S.C. § 7239	1999	1999 National Public Service Ethics Act
Department of Energy, Contractor Employee Protection Program 10 CFR § 708	1999	
Aviation Investment and Reform Act for the 21st Century, 49 U.S.C. § 42121	1999	

Table14. USA and Japan Timeline of Enacted Laws from 1999 to 2004

1999~2004	USA	Japan
Justice Department Part Office of Inspector General Whistleblower Protection for Federal Bureau of Investigation Employees, 28 CFR § 27	1999	
Title VII Whistleblower Protection for Intelligence Community Employees Reporting Urgent Concerns to Congress 5 U.S.C.A. App. § 3 § 8H Note	1999	
Department of Energy Acquisition Regulation; Rewrite of Regulations Governing Management and Operating Contracts, Department of Energy Action Final Rule 65 Federal Register 80994 (December 22, 2000)	2000	
Office of Special Counsel, Rules and Regulations, 5 CFR Part 1800 RIN 3255-ZA00 Filing Complaints of Prohibited Personnel Practice or Other Prohibited Activity; Filing Disclosures of Information 65 FR 64881 (October 31, 2000) Final Rule	2000	
Monetary Transactions, Whistleblower Protection Provision (amended version) 31 U.S.C. § 5328	2001	
Corporate and Criminal Fraud Accountability Act, Sec. 806, Sarbanes-Oxley Act of 2002	2002	
Sec. 3(b)(1) of Sarbanes-Oxley Enforcement 15 U.S.C. 7202(b)(1)	2002	
Corporate Responsibility Sec. 307, Sarbanes Oxley Act of 2002 Rules of Professional Responsibility for Attorneys 15 U.S.C. § 7245	2002	
Pipeline Safety Improvement Act, 49 U.S.C. § 60129	2002	
Coast Guard Whistleblower Protection Provision of Seamen against discrimination 46 U.S.C. § 2114	2002	
FAA and OSHA Memorandum of Understanding, 67 FR 55883	2002	
Homeland Security Act of 2002 Sec. 883, 6 U.S.C. § 463	2002	
Notification and Federal Employee Antidiscrimination and Retaliation Act of 2002, Pub.L. 107-174 (May 15, 2002), [5 U.S.C. § 2301 Note]	2002	
Standards Relating To Listed Audit Committees Securities And Exchange Commission Final Rule 68 Federal Register 18788-01	2003	
Standards of Professional Conduct for Attorneys Securities and Exchange Commission 17 C.F.R. Part 205	2003	
Securities And Exchange Commission Audit Committee Rules/Complaint Process Final Rule 17 CFR 240.10A-3(b)(iv)(F)(3)	2003	
Occupational Safety and Health Administration, Procedures for Handling of Discrimination Complaints Aviation Investment and Reform Act 68 Federal Register 14099 29 CFR § 1979	2003	
Coast Guard Board For Correction of Military Records, Procedural Regulations 69 Federal Register 34532 March 3, 2003 Final Rule	2003	
Office of Special Counsel Part 1800 Filing Complaints and Allegations, 5 CFR §§ 1800 Whistleblower Laws and Regulations	2003	
Office of Special Counsel 5 CFR Part 1800 Revision of Regulations to Describe Filing Requirements and Options, Including Electronic Filing 68 Federal Register 66695-01 (November 28, 2003) Final rule	2003	
Corporate and Criminal Fraud Accountability Act Sec. 806, Sarbanes-Oxley Act of 2002 Final Rule 29 CFR Part 1980 U.S. Department of Labor Vol. 69 Federal Register 52104 (August 24, 2004)	2004	2004 Japan Whistleblower Protection Act
Department of Transportation, Federal Motor Carrier Safety Administration, Minimum Training Requirements 49 CFR Part 380 (May 21, 2004)	2004	
United States Sentencing Commission, Guideline Manual Section 8B2.1 (Nov.1, 2004)	2004	
Rewards for Information Relating to Violation of Internal Revenue Laws 26 CFR 301.7263-1	2004	

Table15. USA and Japan Timeline of Enacted Laws from 2005 to 2013

2005~2012	USA	Japan
Pipeline Safety DOL Rules and Procedures Final Rule 69 Federal Register 67 175889-17898	2005	
Limitation on Legal Fee Reimbursement 42 USCS § 5853	2005	
Federal Non-disclosure Agreement Public Law 109-115	2005	
Appropriations Act of 2006 Budget Resolution (November 30, 2005)	2005	
Safe Containers for International Cargo Act, Employee Protection Provision, 46 U.S.C. § 80507	2006	2006 Corporations Act
Deficit Reduction Act of 2005 Employee Education about False Claims Act Recovery Public Law 109-171 42 U.S.C. § 1396a(a)(68)	2006	2006 Financial Instruments & Exchange Act
Deficit Reduction Act of 2005 Encouraging the Enactment of State False Claims Acts Public Law 109-171, Section 6031 42 U.S.C. § 1396h	2006	
Department of Homeland Security Office of the Secretary Procedures for Handling Critical Infrastructure Information 69 FR 8074	2006	
Office of Personnel Management Implementation of Title II of the Notification and Federal Employee Anti-discrimination and Retaliation Act of 2002 5 CFR PART 724 (July 20, 2006) Final rule	2006	
Award Claim Under Section 7623 (a) or (b); Form 211	2006	
Railway Safety Labor Act: Employee Protection, 49 U.S.C. § 20109	2007	2007 Prevention of Transfer of Criminal Proceeds Act
Public Transportation Employee Protections National Transit Systems Security Act of 2007 (August 3, 2007) 6 U.S.C. § 1142	2007	
Railroad Employee Protections Amending the Federal Rail Safety Act, (August 3, 2007) 49 U.S.C. § 20109	2007	
Motor Carrier Employee Protections Amending the Surface Transportation Assistance Act (August 3, 2007) 49 U.S.C. § 31105	2007	
Military Whistleblower Protection Department of Defense Directive Number 7050.6 (July 23, 2007)	2007	
OSHA Policy on Settlement Agreements Containing Future Employment Waiver Clauses 7/23/2007	2007	
Consumer Product Safety Act of 2008 Whistleblower Protection H.R. 4040 Section 219 15 U.S.C. § __	2008	
Federal Acquisition Regulations; Contractor Business Ethics Compliance Program & Disclosure Requirements 73 FR 67064	2008	
Corporate Responsibility Sec. 301, Sarbanes-Oxley Act of 2002 Audit Committee, 15 U.S.C. § 78j -1-4	2010	
Office of the Secretary of Labor Part 24-Procedures for the Handling of Discrimination Complaints under Federal Employee Protection Laws 29 CFR Part 24	2011	
Procedures for the Handling of Retaliation Under Federal Employee Protection Statutes 29 CFR Part 24 Interim Final Rule (Public comment due on October 9, 2007)	2011	
Appendix A to part 24 Your Rights Under the Energy Reorganization Act	2011	
Occupational Safety and Health Administration, Rules for Implementing Section 405 of the Surface Transportation Assistance Act, 29 CFR § 1978	2012	
Department of Labor Adjudicatory Procedures for Corporate, Environmental, Nuclear, Airline and Transportation Whistleblower Claims	2012	
		2013 Act on the Protection of Specially Designated Secrets

Source: http://www.whistleblowers.org/index.php?option=com_content&task=view&id=816&Itemid=129

VI. Whistleblowing Awareness in the United States

An increase in whistleblowing activities in the lifeworld can lead to increased reporting and research on the issue. Using Google as the search engine and “Whistleblower,” “Whistleblowing,” and “Whistleblow” as the search terms, it was found that over the years these terms give more hits (Table 16).

Table 16. Counts of Terms in Google Search 1976-2016

	Whistleblower	Whistleblowing	Whistleblow	Average/Year
1950-1959	2	1	0	0.3
1960-1969	14	9	0	2.3
1970-1979	81	238	24	31.9
1980-1989	462	1423	157	188.5
1990-1999	2104	3874	514	597.8
2000-2009	8932	13235	1518	2216.7
2010-2016	15100	14300	2090	4498.6
Total	26695	33080	4303	7536.1

Reports on whistleblowing during the 1950s and 1960s pertain to the act of blowing a physical whistle. Ralph Nader coined the term “whistleblower” in 1972 (Nader, Petkas & Blackwell, 1972). The term was inspired by a referee's whistle, which designates foul play when blown. Nader wanted to convince the population that people who are considered a “snitch” or “informer” should actually be viewed as heroes. Academic journals during this decade have examined whistleblowing in the context of price fixing (Miller, 1978), the First Amendment (Katz, 1976) and management (Walters, 1974). Google Scholar also produced several published works on a CIA scandal in the United States that gained public attention (Weissman, 1978; Stockwell, 1979). In 1977, Frank Snepp blew the whistle against the CIA by publishing a memoir on the failure of the CIA to properly prepare for the fall of Saigon during the Vietnam War.

Published works on whistleblowing increased during the 1980s, expanding into other areas such as business ethics (Dunfee, 1987; Heacock & McGee, 1987; Jenson, 1987), nursing (Kiely & Kiely, 1987), physical therapy (Banja, 1985) and criminal justice (Rosecrance, 1988). During this decade, Marcia Miceli and Janet Near produced 38 articles on whistleblowing in management and psychology journals such as the *Academy of Management*, *Journal of Business Ethics* and *Journal of Applied Psychology*. They analyzed whistleblowing in areas such as organizational dissidence (Near & Miceli, 1985), organizational conditions and positions (Miceli & Near, 1984), organizational climate (Miceli & Near, 1985), and as a prosocial behavior (Miceli & Near, 1988).

Scholarly search results also produced articles on nuclear energy (Diamond, 1980; Tomain, 1988) such as the Energy Reorganization Act of 1974 (Kohn & Carpenter, 1986; Egan, 1989), emotional distress of nuclear plant workers (Traylor, 1989), and suppression of opposed views towards nuclear technology (Martin, 1986). This may be due to the changes in environmental policy during the 1980s and the environmental movement. During this decade, whistleblowers such as Ronald Goldstein and Casey Rudd gained the public's attention after exposing safety concerns at their respected power plants. There was also a movie made in 1983 about Karen Silkwood, who mysteriously died after exposing safety violations at the Kerr-McGee power plant in 1974.

Published works on whistleblowing continued to grow during the 1990s. Journal articles on whistleblowing focused on the predictors of blowing the whistles such as commitment (Lamar, 1992; Sims & Kroeck, 1994), internal and external whistleblowing (Barnett, 1992; Sims & Keenan, 1998), and consequences (Near, Dworkin & Miceli, 1990; Erien, 1992; Miceli & Near, 1994; Casal & Zakand, 1995; Faulkner, 1999; McDonald, 1999). During this decade,

articles from Miceli and associates appeared numerous times in the search results. About 28 articles appeared in areas such as the process of blowing the whistle (Near, Dworkin & Miceli, 1993; Near & Miceli, 1995), the misconception about whistleblowers (Near & Miceli, 1996), and organizational and legal implications (Miceli, 1992). Google search on whistleblowing during the 1990s also generated articles on the Whistleblower Protection Act of 1989 (Devine, 1999; Fisher, 1990; Fong 1990; Cramton, 1991; Vaughn, 1999).

Using Google Scholar and the same key terms during 2000 to 2009 produced results pertaining to the Sarbanes Oxley Act. Specifically, 2, 710 results were generated for each term with respect to the Sarbanes Oxley Act that covered areas such as corporate whistleblowers (Baynes, 2002; Kohn, 2004; Vaughn, 2005; Moberly, 2006), flaws in the Act (Redner, 2002; Schreiber, Marshall & Young, 2006; Tanega, 2006; Schichor, 2007; Eckelkamp, 2009; Kim, 2009), Enron (Reiser, 2004; Rockness & Rockness, 2005; Rapoport, Van Niel & Dharan, 2009) and Worldcom (Brickey, 2003; Veasey, 2003; Henry, 2004; Jeter, 2004; Li, Pincus & Rego, 2008). Sarbanes-Oxley Act was passed in 2002 in response to corporate scandals such as Enron and Worldcom, which explains the high count in search results during this period.

Frank-Dodd Act was associated with the key terms from 2010 onward (Desai, 2011; Ebersole, 2011; Lee, 2011; Neal, 2011; Hansberry, 2012; Rapp, 2012; Quigley, 2012; Vega 2012). Frank-Dodd Act generated about 17, 000 articles when searching for whistleblower in Google Scholar starting in 2010. The Dodd–Frank Wall Street Reform and Consumer Protection Act or Frank-Dodd Act was enacted on July 21, 2010 as an attempt to regulate the financial markets to prevent the recurrence of events that caused the 2008 financial crisis. Corporate fraud generated about 13, 100 articles when searching for whistleblower in the engine.

VII. Whistleblowing Awareness in Japan

The same search procedure was used for Japan by using the search terms -- “Whistleblow and Japan,” “Whistleblowing and Japan,” and “Whistleblower and Japan.” Nothing was found before 1976 (Table 17).

Table 17. Counts of Terms in Google Search 1976-2016

	Whistleblower + Japan	Whistleblowing + Japan	Whistleblow + Japan	Average/Year
1950-1959	0	0	0	0
1960-1969	0	0	0	0
1970-1979	1	15	2	1.8
1980-1989	22	62	38	12.2
1990-1999	67	182	97	28.6
2000-2009	1360	1800	491	365.1
2010-2016	3270	3440	1860	1224.3
Total	4720	5499	2488	1632

In Japan, Lockheed bribery scandal gained public attention. The scandal involved a US aerospace company, Lockheed, offering bribes during the 1970s in negotiating sales of its aircrafts in West Germany, Italy, the Netherlands, and Japan. Facing competition from McDonnell Douglas and Boeing, Lockheed paid up to \$38 million in bribes to Japanese officials to facilitate aircraft sales to All Nippon Airways (ANA) between 1970 and 1975 (Peltz, 1995). The scandal led to the arrest of Kakuei Tanaka, the Prime Minister of Japan, in 1976 and he was charged with accepting a multimillion-dollar bribe from Lockheed (Galbraith, 2008). Tanaka was the prime minister from 1972-74, and spoke to the president of ANA after receiving bribes from Lockheed. ANA awarded Lockheed the contract (Hunziker, 1996). There was no report of a whistleblower revealing Lockheed’s bribery in Japan. Instead, it was during the Watergate investigation that the Security Exchange Commission (SEC) discovered Lockheed disbursing

millions of dollars to foreign consultants and political leaders around the world (“Lockheed’s Defiance”, 1975). The Watergate scandal began with five burglars from the White House sent to Democratic National Committee’s headquarters at the Watergate complex in Washington to investigate leaks of sensitive information after the release of the Pentagon Papers (Dickinson, Cross & Polsky, 1973). In 1976, the United States Senate Sub-Committee Public Hearings on U.S. Corporations Overseas Operations heard A.C. Kotchian, President of Lockheed Corporation, expose Lockheed's 2.4 billion yen (\$29.57 million) payment to Yoshio Kodama, Lockheed’s agent in Japan and their 163 million yen sales promotion fund for Japanese government officials (Church, 1976; Hunziker, 1996).

Published works on whistleblowing continued to grow during the 1980s. From 1986, published journals on whistleblowing revolved around unlawful termination and wrongful discharge. This may be a reflection of the enactment of Japan’s Equal Employment Opportunity Law (EEOL) of 1986. The law prohibits discrimination against women in vocational training, fringe benefits, retirement, and dismissal. It urged employers to treat women equally with men in respect to recruitment, job assignment and promotion. EEOL goes beyond the Japanese Labor Standard Law of 1947, which required equal wages for equal work for men and women but does not require equal job opportunities (Edwards, 1988). This law was introduced as part of Japan’s ratification of the United Nations Convention on the Elimination of All Forms of Discrimination Against Women (Akamatsu, 1986).

Although there were no Google Scholar results on scandals in Japan, two scandals, the Recruit Cosmo Scandal of 1988 and the HIV tainted blood scandal of 1989, gained public attention. The Recruit Cosmo Scandal involved the chairman of Recruit, a human resource company, offering number of shares of its subsidiary, Cosmo, to business leaders and politicians

before the subsidiary went public in 1986 (“Recruiter To Go Public”, 2012). Recruit was started as a staffing agency by Hiromasa Ezoe in the 1960s. By the 1980s, Ezoe was employing 10, 000 employees to run his growing company, which had subsidiaries in diverse markets such as publishing, driving schools and real estate (Schlesinger, 2014). For Recruit to continue expanding, it needed to go through regulations that slowed its growth. To bypass these hurdles, Ezoe offered shares in its subsidiary to politicians and business executives at a low price to quickly raise the value after the IPO (Schlesinger, 2014). Among the politicians involved in the insider trading were Prime Minister Noboru Takeshita, former Prime Minister Yasuhiro Nakasone, and Chief Cabinet Secretary Takao Fujinami (Sander, 1998). Recruit was found to have distributed more than \$11 million to politicians, business leaders and ministry officials and led to the resignation of Prime Minister Noboru Takeshita and his cabinet members (“Ex-Executive is Sentenced”, 1990). Although Takeshita was accused, he retained his seat in the diet until his death in 1990 since he was never charged. Takeshita was also the primary fundraiser for Tanaka when he was the prime minister and became the leader of the Tanaka-faction in the Liberal Democratic Party (LDP). The Economist characterized his era as “a dizzy mixture of brilliance and corruption” (“Japan’s Political Puppeteer”, 2000). The Wall Street Journal called him “the last shadow shogun” (“The Last Shogun”, 2000). Hiroshi Yamamoto, a journalist for the Asahi Newspaper Yokohama Division, took the lead in investigating after becoming aware of Recruit’s illegal stock activities. He was responsible for exposing Ezoe’s actions to the public (Murayama, 2014).

In 1989, 1,800 hemophiliacs infected with HIV filed a lawsuit against the state and the pharmaceutical companies after using blood-clotting agents contaminated with the virus (Pollack, 1996). Dr. Takeshi Abe, a hemophilia expert who headed a government advisory panel on

AIDS in the 1980's, allowed the use of unheated blood-clotting agents tainted with HIV. Heated blood products was approved by the Food and Drug Administration as a way to prevent the spread of HIV in the U.S. when the Centers for Disease Control in Atlanta issued warnings that blood products might be tainted with the virus in 1983 (Miyamoto, 1996). The Health Ministry and Dr. Abe delayed the approval of heat-treated blood products to help Green Cross, a provider of blood products, and other drug companies catch up to foreign companies (Pollack, 1996). Baxter was the main U.S. firm exporting blood products to Japan at that time. The committee failed to make heated blood products available quickly because of its ties with Japanese pharmaceutical companies, which did not have the technology to manufacture the products (Fieldman, 1997). Biologist Atsushi Gunji from the Ministry of Health, expressed concerns over the tainted blood but Abe assured its safety. However, after further investigation, Gunji admitted that the blood was a health hazard and submitted his findings to his superiors. (“薬害エイズ”, 1999).

During the 1990s, whistleblowing research expanded to areas such as business ethics, auditing and corruption. This may be due to the anti-corruption and sexual harassment measures that were implemented in Japan. In 1993, the Unfair Competition Prevention Act (UCPA) was amended to protect trade secrets during trial. The original UCPA was enacted in 1934 by implementing the provisions of the Paris Convention relating to unfair competition (Eguchi, 1994). The amendment was the result of GATT member countries putting pressure on the Japanese government to harmonize its system with the systems of foreign countries (Eguchi, 1994). In 1997, the EEOL was amended by adding protection against sexual harassment in the workplace. The revision added criminal sanctions for violations of the law, which was not addressed in the 1985 version. In 1998, the UCPA was amended again where bribery of foreign

public officials was defined as a chargeable offense. In 1999, the National Public Service Ethics Act was passed to limit the value of gifts to public officials. The law also prohibits receiving gifts by those who may have conflict of interest.

Although no hit resulted in Google Scholar during the 1990s, there was one scandal, Sagawa Express Scandal, which captured the Japanese attention in 1992. Sagawa Kyubin, a parcel delivery company, made donations to politicians and offered the services of criminal syndicates, or the *yakuza*, to the LDP. Top executives of Sagawa Kyubin had been acting as intermediaries between *yakuza* organizations and Japanese cabinet members (McCarthy, 1993). Prime Minister Noboru Takeshita sought the aid of criminal syndicates through the president of Sagawa Kyubin to help stop the harassment by the right-wing group Kominto (McCarthy, 1993). Kominto harassed Takeshita by gathering sound trucks outside his home and blasting out cynical slogans (Helm, 1992). The harassment stopped almost immediately. The president also offered loans and donations to both politicians and criminal syndicates. Prime Minister Morihiro Hosokawa was forced to resign from his position after his financial connections with Sagawa Kyubin was exposed (Sanger, 1994). No whistleblowers were reported in this scandal.

Between 2000 and 2009, whistleblowing research continued in the areas of business ethics, auditing, corruption, and healthcare. By 2004, the Whistleblower Protection Act was enacted to protect employees from disclosing public interest information. Also, in 2006, the Financial Instruments and Exchange Act, which is like the Sarbanes-Oxley Act, was passed in response to corporate scandals such as Kanebo, Livedoor, and the Murakami Fund Scandals. In 2005, three executives from Kanebo, a cosmetics maker, were arrested for falsifying financial statements of as much as \$1 billion in 2001 and 2002 (“The Inglorious History “, 2011). There were no reports of whistleblowing with Kanebo. In 2006, the president and three executives

from Livedoor, an internet service company, were arrested for securities fraud. They provided false financial information for one of Livedoor's subsidiaries to boost its share price (Frederick, 2006). Livedoor manipulated the market when its subsidiary, Livedoor Marketing, announced that it was buying a publishing company, Money Life, when in fact it already controlled it ("From Hero to Zero", 2006). In that same year, Yoshiaki Murakami, a former trade ministry official and founder of M&A Consulting, was arrested for insider trading activity. Murakami traded shares with prior knowledge of a takeover bid by Livedoor for Nippon Broadcasting System ("Murakami Gets Two Years", 2007). Murakami colluded with Horie in purchasing shares in a failed takeover bid attempt of Nippon Broadcast. There were no whistleblowers that came forward from this scandal. However, Ryouji Miyauchi, Director of Finance at Livedoor confessed of the illegal activities in court. He confessed being aware of the illegal takeover of Nippon Broadcast Systems by both companies, and responsible for carrying out the purchase of stocks of Nippon Broadcast Systems on behalf of Horie and Murakami (Ueno, 2011).

During this decade, disclosure of public interest information increased compared to previous decades. In 2000, Snow Brand Milk Products Co., a dairy company, harmed nearly 15,000 people with contaminated milk by recycling old milk to produce other dairy products (Yamaguchi, 2000). Two years later, Snow Brand Food Co. was exposed for mislabeling imported beef as domestic beef in order to collect benefits from the government's beef buy-back program (Wolff, 2004). In 2000, Mitsubishi Motors was exposed of failing to inform the public about 64,000 customer complaints over faulty vehicles since 1977 (Wolff, 2004). In, 2005, Japanese architect, Hidetsugu Aneha, admitted breaching construction rules by falsifying quake resistance data in order to cut costs for at least 71 buildings of the 208 he designed since 1998 (Wallace, 2005). In June of 2007, Fujiya, a confectioner company, was exposed. It made cakes

and other confectionary using expired ingredients (Onishi, 2007). Other companies like confectioners Ishiya of Hokkaido, Akafuku of Mie Prefecture, and Osaka restaurant Senba Kitcho were also found guilty of passing off expired goods as fresh (Legewie, 2007).

Public awareness of whistleblowing is evident when comparing the number of hits produced from 2000 to 2009 and 2010 to 2016. The number of research articles in the seven years surpassed the total number produced in the previous decade. Three whistleblowing activities may have led to the increased reports and research in those seven years. In 2012, Japan's Supreme Court ruled in favor of a whistleblower for the first time. Masaharu Hamada, an Olympus employee, sued Olympus in 2008 for unfair retaliatory treatment after he was demoted for raising the issue of supplier complaints to management (Kageyama, 2012). Hamada's victory followed Michael Woodford's settlement with Olympus in 2011. Woodford was fired within two weeks of being promoted as president and CEO of Olympus in 2011 for questioning Olympus' accounting practices. Olympus hid investment losses from the 1990s by using a series of inflated acquisition bid to clear its balance sheet (Tabuchi, 2011).

In 2013, the Act on the Protection of Specially Designated Secrets was passed by the National Diet. The law was designed to protect state secrets with harsh penalties for violators if they were to leak classified information to the public (Craft, 2013). The law is a step backward in civil liberties as it clouds government transparency by concealing government misdeeds, which makes it harder to blow the whistle.

VIII. Discussion

The number of hits for the United States and Japan clearly displays a gap in awareness of whistleblowing in both the lifeworld and microworld. In the United States, the awareness of whistleblowing has been increasing since the 1960s. Whistleblowing is reported both in

academic journals and the popular press. Although reports of whistleblowing have been growing in Japan, it is nowhere near that reported in the United States. It is likely caused by very little whistleblowing activity present in the lifeworld in Japan. The enactment of the Whistleblower Protection Act might lead to an increase in whistleblowing activities in the lifeworld in Japan.

IX. Whistleblowers in the United States

Reported acts of whistleblowing in the United States can be traced back to 1777 (Tables 18 - 27). Whistleblowing activity increased from 1960s: six cases were reported during the 1960s, nine during the 1970s, seven during the 1980s, 13 during the 1990s, 69 during the 2000s, and 25 from 2010. As of 2016, there were 133 reported cases of whistleblowing in the U.S., and 39 involved fraudulent activities targeted at or conducted by a government agency. Cases such as unethical surveillance by an agency, fraud against the government, and discrimination were exposed by whistleblowers. Of these, 23 cases of whistleblowing activity involved the defence industry. Whistleblowers in these cases exposed torture and abuse towards POWs and civilians, fraud by contractors, and human rights abuse during war. Fourteen cases involved threats to public health where whistleblowers exposed patient abuse, contamination, and inhumane treatments at slaughterhouses. Twelve reported cases were in the pharmaceutical industry where whistleblowers exposed issues such as toxicity of drugs, illegal marketing practices, poor manufacturing process, data manipulation of drug performance, and fraud.

Corporate whistleblowers became prominent in the late 1980s where 11 of the 132 cases of whistleblowing activity involved issues of accounting fraud, price-fixing, and corruption. Eleven cases were in the energy industry, which involved exposing safety issues at nuclear plants and irregular levels of chemical content in gasoline. Seven cases of risky mortgage operations, securities violation, and report manipulations to meet regulations were exposed in the banking

industry. Issues of safety violations, safety issues, and design flaws were reported in the seven cases of whistleblowing in the transportation industry. Four cases of whistleblowing in the communication industry involved warrantless surveillance by telecommunication companies and the government. Three cases of the law enforcement industry involved corruption complicit in enforcement practice. Two cases in the education industry involved exposing fraud and data manipulation. Finally, bribery in the sports industry and reports of sex abuse were exposed by whistleblowers respectively.

The number of whistleblowers has consistently been increasing every decade starting from the 1960s. In her 1962 book, *Silent Spring*, Rachel Carson blew the whistle on the United States Government on the health risk of using DDT on humans and animals (Paull, 2013). Her efforts led to the ban of DDT in 1972. In 1966, Peter Buxtun exposed the Tuskegee Syphilis Experiment conducted by the United States Public Health Services between 1932 and 1972 to study the natural progression of untreated syphilis in rural African-American men in Alabama (Jones, 1981). Neither were the men informed about the disease, nor were they given any treatment later.

In the 1970s, many whistleblowers exposed corruption and fraud within the government. In 1971, Daniel Ellsberg (“The Nation”, 1971) disclosed government studies on the Vietnam War known as the Pentagon Papers. The papers revealed that the government had prior knowledge that war could not be won. In that same year, Frank Serpico exposed corruption in the New York Police Department by contributing to a front page story in the New York Times after no action was taken when he reported his findings to his superiors (Haberman, 1997). In, 1972, W. Mark Felt, later known as “Deep Throat,” provided information to the Washington Post about the misdeeds of the Nixon administration which came to be known as the Watergate

Scandal (Gaines, 2003). In 1977, Frank Snepp published a book on the CIA's failure to properly prepare for the fall of Saigon during the Vietnam War (Hastedt, 2010; Snepp, 1977)).

Whistleblowers in the 1980s exposed fraud by military contractors and safety violations at energy plants. In 1984, John Gravitt exposed General Electric defrauding the Department of Defense by falsely billing for work on the B-1 Lancer bomber (Atlas, 2001). In 1989, William Schumer exposed fraud by Hughes Aircraft with respect to the B-2 bomber (Vartabedian, 1992). In 1989, Myron Mehlman was fired for warning managers that the gasoline Mobil was selling in Japan contained benzene in excess of 5%. He was invited to address managers at Mobil's Japan subsidiary on environmental health issues. He warned the managers of the high amounts of benzene in the Japanese gasoline. Upon his return, he was fired. Mehlman filed suit and was awarded \$3, 440, 300 in compensatory damages and \$3, 500, 000 in punitive damages (Hoke, 1994).

The number of whistleblowers doubled in the 1990s compared to the previous decade who exposed unethical activities in different industries. William Sanjour won a landmark suit in 1995 against the Environmental Protection Agency (EPA), which established the First Amendment right of federal employees to "blow the whistle" on their employers (Carozza, 2007). In 1996, Jeffrey Wigand exposed Brown & Williamson manipulating the level of nicotine in cigarettes to create addiction in smokers (Brenner, 1996). In 1998, Linda Tripp exposed the Lewinsky Scandal by secretly recording Lewinsky's phone calls about her relationship with the President (Posner, 2009). In that same year, Marc Holder, an International Olympic Committee member, blew the whistle on the Winter Olympic bid scandal for the 2002 Salt Lake City games (Mallon, 2009). In 1999, Harry Markopolos was responsible for tipping the Security Exchange Commission of securities fraud by Bernard Madoff (Lindsay, 2008).

The highest number of reported cases of whistleblowers occurred between 2000 and 2009. Starting in 2000, Marsha Coleman-Adebayo exposed racial and gender discrimination in violation of Civil Rights Act of 1964 by the Environmental Protection Agency (Fears, 2006). In 2002, Cynthia Cooper and Sherron Watkins unearthed the accounting fraud at Worldcom (Pulliman & Soloman, 2002) and Enron (Foley, 2006) respectively. In 2005, Thomas Tamm wrote a Pulitzer Prize-winning story in the New York Times about the Bush administration's warrantless wiretapping program (Pickler, 2011). James Hansen blew the whistle in 2006 on NASA and the Bush administration's attempts to silence him from speaking out about the dangers of global warming (Eilperin, 2005). In that same year, Adam Resnick exposed Medicare and Medicaid fraud by the pharmaceutical company Omnicare ("Prominent New York", 2010). In 2007, John Kiriakou exposed the CIA's torture program such a waterboarding detainees (Warrick & Eggen, 2007). Linda Almonte exposed corrupt practices of robo signing at JP Morgan in 2009 (Taibbi, 2012).

There were 24 whistleblowers from 2010 to 2014. In 2010, Chelsea Manning released the largest set of classified documents about the war in Afghanistan through Wikileaks (Tate, 2013). Also in 2010, Walter Tamosaitis was fired for reporting safety and operational issues at the Hanford Nuclear Site (Gerken, 2013). In 2011, Eileen Foster exposed systemic fraud at Countrywide Financial (Froomkin, 2012). That same year, Michael Winston was fired because he refused to lie for Countrywide's succession planning to alleviate concerns by Moody's Credit Services and exposed unsafe working conditions (Taibbi, 2015). Everett Stern exposed illegal money laundering transactions by HSBC in 2011 (Taibbi, 2013). Most recently, Edward Snowden exposed secretive data-mining program, the PRISM surveillance program, in 2013 (Strom & Wilber, 2014).

Table 18. List of Whistleblowers in the USA from 1770 to 1977

Year	Name	Organization	Action	Industry
1777	Samuel Shaw	United States Continental Navy	Exposed the torture of British POW by a commander-in-chief of the Continental Navy	Military
1872	Julius Chamber	Bloomington Insane Asylum	Exposed patient abuse by admitting himself to the asylum	Public Health
1906	Upton Sinclair	Chicago pig slaughterhouse	Exposed the conditions of slaughterhouse in his novel	Public Health
1931	Herbert Yardley	United States Cipher Bureau	Exposed the unethical surveillance policies of U.S. SIGINT	Government
1933	Smedley Butler	United States Marine Corps	Exposed a coup d'état by a fascist group against the Franklin D. Roosevelt administration	Military
1962	Rachel Carson	United States Government	Exposed the side effects of DDT on humans and animals, banning DDT in 1972	Government
1963	John Paul Vann	United States Army	Asked to resign his commission after reporting to his superiors that American policy and tactics were seriously flawed during the Vietnam War.	Military
1966	James Boyd	United States Government	Exposed Senator Thomas Dodd's \$200,000 of unreported campaign funds for personal expenses	Government
1966	Peter Buxtun	United States Public Health Service	Exposed the Tuskegee Syphilis Experiment.	Public Health
1967	John White	United States Navy	Wrote a letter to the editor of the New Haven Register of President Lyndon Johnson lying to Congress about faulty sonar reports used to justify the Gulf of Tonkin Resolution.	Military
1969	Ron Ridenhour	Congress	Wrote to Congress of events at My Lai during the Vietnam War, including torture, sexual abuse, mutilation and mass murder of hundreds of unarmed civilians	Military
1971	Daniel Ellsberg	United States State Department	Disclosed government study of the Vietnam War known as the Pentagon Papers	Military
1971	Frank Serpico	New York Police Department	Reported of police corruption in the NYPD.	Law Enforcement
1971	Perry Fellwock	National Security Agency	Exposed the NSA's worldwide covert surveillance network.	Government
1972	W. Mark Felt	Federal Bureau of Investigation	Later known as "Deep Throat", played a critical role in the Watergate scandal.	Government
1973	A. Ernest Fitzgerald	United States Department of Defense	Reported the cost overrun associated with Lockheed's C-5A cargo plane and military contractor fraud	Military
1974	Karen Silkwood	Kerr-McGee	Exposed the negligence to plant safety at the Kerr-McGee plutonium fuels production	Energy
1976	Gregory C. Minor, Richard B. Hubbard, and Dale G. Bridenbaugh	General Electric	Revealed safety problems at nuclear power plants	Energy
1977	Frank Camp	Ford	Warned Ford Motors design flaws that place the Pinto at risk.	Transportation
1977	Frank Snepp	Central Intelligence Agency	Published a book about Operation Frequent Wind and the failure of the CIA and other American entities to properly prepare for the fall of Saigon.	Military

Table 19. List of Whistleblowers in the USA from 1984 to 1995

Year	Name	Organization	Action	Industry
1984	John Michael Gravitt	General Electric	Sued GE for defrauding the United States Department of Defense by falsely billing for work on the B1 Lancer bomber	Military
1985	Ronald J. Goldstein	EBASCO Constructors Inc.	Sued EBASCO for getting fired for issuing failure of issuing safety compliance reports and quality control violations affecting the safety of the plant.	Energy
1986	Casey Rudd	Hanford Nuclear Reservation	Testified about missing plutonium, and public and worker health dangers, at the nation's nuclear weapons reservation in Hanford, Washington	Energy
1988	Roland Gibeault	Genisco Technology	Uncovered the company's fraudulent test methods which were being used to pass key components off on the High-speed Anti-Radiation Missile (HARM) missile.	Military
1989	Douglas D. Keeth	United Technologies Corporation	Uncovered inflated progress billings by UTC	Corporate
1989	William Schumer	Hughes Aircraft	Reported fraud by Hughes Aircraft with respect to the B-2 bomber.	Military
1989	Myron Mehlman	Mobil Corporation	Reported gasoline that was being sold in Japan contained benzene in excess of 5 percent	Energy
1990	Arnold Gundersen	Nuclear Energy Services	Discovered radioactive material in an accounting safe at Nuclear Energy Services (NES) in Danbury, Connecticut	Energy
1992	Mark Whitacre	Archer Daniels Midland	Exposed price-fixing cartel in his company	Corporate
1994	William Sanjour	United States Environmental Protection Agency	Won a landmark lawsuit against the federal government which established the First Amendment rights of federal employees to criticize their employer	Government
1995	Janet Howard, Tanya Ward Jordan and Joyce E. Megginson	United States Department of Commerce	Exposed widespread systemic racism and retaliation within the Department of Commerce against African-American employees.	Government

Table 20. List of Whistleblowers in the USA from 1996 to 2000

Year	Name	Organization	Action	Industry
1996	George Galatis	Nuclear power industry	Reported safety problems at the Millstone 1 Nuclear Power Plant relating to reactor refueling procedures.	Energy
1996	Jeffrey Wigand	Brown & Williamson	Exposed B & W intentionally manipulated the level of nicotine in cigarette smoke to addict smokers.	Corporate
1996	David Franklin	Parke-Davis	Exposed illegal promotion of the epilepsy drug Neurontin for un-approved uses while withholding evidence of the effectiveness of the drug.	Pharmaceutical
1996	Michael Ruppert	Los Angeles Police Department	Reported the CIA was not complicit in drug trafficking during a town hall meeting at Los Angeles' Locke High School on November 5, 1995.	Law Enforcement
1996	Nancy Olivieri	Apotex	Exposed the toxicity of the study drug, Apotex, and to the drug being inefficacious	Pharmaceutical
1997	Frederic Whitehurst	Federal Bureau of Investigation	Reported a lack of scientific standards and serious flaws in the FBI Lab, including in the first World Trade Center bombing cases and the Oklahoma City bombing case.	Government
1998	Marc Hodler	International Olympic Committee	IOC member who blew the whistle on the Winter Olympic bid scandal for the 2002 Salt Lake City games.	Sports
1998	Linda Tripp	Clinton Administration	Exposed the Lewinsky Scandal by secretly recording Lewinsky's confidential phone calls about her relationship with the President	Government
1999	Harry Markopolos	Bernard Madoff	Tipped off the United States Securities and Exchange Commission (SEC) repeatedly of securities fraud by Bernard Madoff.	Corporate
2000	Karen Kwiatkowski	United States Air Force	Exposed corruption of political influences on military intelligence leading up to the invasion of Iraq in 2003	Military
2000	Stefan P. Kruszewski	Pharmaceutical companies	Exposed the inadequate care of mentally ill children through overmedication and physical and chemical restraints by Southwood Psychiatric Hospital, Pfizer, Inc., and AstraZeneca.	Pharmaceutical
2000	Marsha Coleman-Adebayo	United States Environmental Protection Agency	Exposed racial and gender discrimination in violation of Civil Rights Act of 1964 by the EPA	Government

Table 21. List of Whistleblowers in the USA from 2001 to 2002

Year	Name	Organization	Action	Industry
2001	Joseph Nacchio	Qwest /National Security Agency	CEO of Qwest, refused to participate in NSA spying on its customers in February 2001.	Communication
2001	Pascal Diethelm, Jean-Charles Rielle	Philip Morris USA and University of Geneva	Revealed the secret ties of Ragnar Rylander, professor of environmental health, to the tobacco industry, publishing article which denied the toxicity of secondhand smoke.	Corporate
2001	Bogdan Dzakovic	Federal Aviation Administration	Warned of the vulnerability of USA airports but was told not to report it by his superiors.	Transportation
2001	Jesselyn Radack	United States Department of Justice	Exposed DOJ destroyed documents of John Walker Lindh's interrogation without having legal counsel present.	Government
2001	John Munsell	ConAgra	Reported E.coli-tainted meat from ConAgra.	Public Health
2001	Kathryn Bolkovac	US military contractor	Exposed human rights abuses committed against young girls, forced into prostitution by U.S. military contractors and international organizations	Military
2001	Jack Spadaro	Mine Safety and Health Administration	Found evidence that the owner of the impoundment dam had prior knowledge of problems with the mine that led to the spilling of 300 million gallons of coal slurry into 100 miles of streams in Kentucky and West Virginia	Public Health
2002	Cynthia Cooper	Worldcom	Unearthed \$3.8 billion in fraud at WorldCom	Corporate
2002	Sherron Watkins	Enron	Uncovered accounting irregularities within Enron	Corporate
2002	Coleen Rowley	Federal Bureau of Investigation	Outlined the FBI's slow action before the September 11, 2001 attacks	Government
2002	William Binney, J. Kirke Wiebe, Edward Loomis	National Security Agency	Exposed the wasteful spending and mismanagement with the failed data collection program known as Trailblazer Project.	Government
2002	Glenn Walp, Steven L. Doran	University of California Los Alamos National Laboratory	Exposed breaches of security as well as fraud and mismanagement to the Department of Energy	Government
2002	Sibel Edmonds	Federal Bureau of Investigation	Attempted to report cover-ups of security issues, potential espionage, and incompetence.	Government

Table 22. List of Whistleblowers in the USA from 2003 to 2004

Year	Name	Organization	Action	Industry
2003	John Oberg	Department of Education	Discovered illegal payments to student loan lenders of federal tax dollars.	Education
2003	Katherine Gun	National Security Agency	Leaked an e-mail detailing illegal activities by the USA and UK in their push to invade Iraq.	Government
2003	Courtland Kelley	General Motors	Reported faulty ignition switches in the Cobalt, which cut power to the car while in motion, were eventually linked to many crashes resulting in fatalities.	Transportation
2003	Robert MacLean	United States Transportation Security Administration	Revealed a cost-cutting plan to cancel Federal Air Marshal coverage from long-distance flights on the eve of a confirmed al-Qaeda suicidal hijacking	Transportation
2003	Joseph Wilson	United States Government	Exposed reasons for the 2003 invasion of Iraq.	Military
2003	Richard Convertino	United States Department of Justice	Testified before the U.S. Senate Finance Committee in September 2003 about the lack of Bush Administration support of anti-terrorism prosecutions post-9/11.	Government
2004	Joe Darby	United States Army	Exposed torture and abuse of prisoners at Abu Ghraib	Military
2004	Neil Patrick Carrick	Greater Grace World Outreach	Uncovered financial and sexual abuse by church leaders.	Religion
2004	Gerald W. Brown	Nuclear power industry	Uncovered the Thermo-lag circuit integrity scandal and silicone foam scandals in U.S. and Canadian nuclear power plants.	Energy
2004	David Graham	Food and Drug Administration	Discovered that the pain-reliever Vioxx increased the risk of cardiovascular problems and spoke out against the policies of the Food and Drug Administration	Pharmaceutical
2004	Samuel Provance	United States Army	Revealed the role of interrogators in the abuses and cover up the Abu Ghraib prisoner abuse.	Military
2004	Peter Rost	Pfizer	Exposed accounting irregularities and other illegal business practice by Pfizer	Pharmaceutical
2004	Victoria Hampshire	Wyeth Pharmaceuticals	Discovered a popular heartworm medication for dogs was killing hundreds of animal	Pharmaceutical

Table 23. List of Whistleblowers in the USA in 2005

Year	Name	Organization	Action	Industry
2005	Richard Levernier	United States Department of Energy	Identified security problems at U.S. nuclear facilities and in response to this complaint, the U.S. Department of Energy withdrew Levernier's security clearance and he was assigned to clerical work.	Energy
2005	Russ Tice	United States Government	Warrantless surveillance of the USA population by the NSA.	Government
2005	Thomas Andrews Drake	National Security Agency	Identified the Trailblazer project as a massively wasteful and ineffective program that sacrificed security and privacy	Government
2005	Bunnatine "Bunny" H. Greenhouse	Halliburton	Exposed illegality in the no-bid contracts for reconstruction in Iraq by a Halliburton subsidiary.	Military
2005	Brad Birkenfeld	UBS	Exposed a multi-billion dollar international tax fraud scandal over at UBS.	Banking
2005	Susan Wood	Food and Drug Administration	Resigned in protest to the Bush administration's decision to delay the approval of Plan-B	Government
2005	Thomas Tamm	United States Department of Justice	Informed The New York Times for the story that became a 2005 exposé on mass warrantless surveillance.	Government
2005	Shawn Carpenter	Sandia National Laboratories	Discovered that a sophisticated group of hackers were systematically penetrating hundreds of computer networks at major U.S. defense contractors to access sensitive information.	Government
2005	Rick S. Piltz	National Aeronautics and Space Administration	Resigned over the White House's attempt to manipulate climate change reports.	Government

Table 24. List of Whistleblowers in the USA in 2006

Year	Name	Organization	Action	Industry
2006	Richard Bowen	Citigroup	Warn about the rise in defective mortgages at Citigroup and its practice of lowering its standards for subprime mortgage pools	Banking
2006	Aubrey Blumsohn	Proctor & Gamble	Blew the whistle on data manipulation performed on behalf of Procter & Gamble regarding that company's osteoporosis drug, Actonel.	Pharmaceutical
2006	James Hansen	National Aeronautics and Space Administration	Blew the whistle on NASA officials' and the Bush administration's attempts to silence him from speaking out about the dangers of global warming	Government
2006	Gary J. Aguirre	United States Securities and Exchange Commission	Exposed SEC's failure to allow a proper investigation of John Mack in insider trading case involving Pequot Capital Management and Arthur J. Samberg.	Corporate
2006	Walter DeNino	Eric Poehlman	Exposed Poehlman falsifying data in a grant application.	Education
2006	Marco Pautasso	World Intellectual Property Organization	Exposed fraud and attempted fraud committed by WIPO Director	Government
2006	Mark Klein	AT&T, National Security Agency	Reported a construction of a monitoring facility in San Fransico thought to be operated by NSA as a part of warrantless surveillance program.	Communication
2006	Kenneth Kendrick	Peanut Corporation of America	Blew the whistle on the origins of salmonella-tainted peanut butter that sickened hundreds and even killed several people in the USA	Public Health
2006	Cate Jenkins	United States Environmental Protection Agency	Reported EPA lied about the danger of the dust which caused chemical burns in the lungs of responders from the 9/11 attacks	Government
2006	Frank Terreri	Federal Air Marshal Service	Disclosed numerous security problems on behalf of 1,500 air marshals.	Transportation
2006	Richard M. Bowen III	Citigroup	Exposed extreme risks being taken on by the mortgage operation by Citigroup.	Banking
2006	Adam B. Resnick	Omnicare	Exposed Medicare and Medicaid fraud by the pharmaceutical company Omnicare	Pharmaceutical

Table 25. List of Whistleblowers in the USA from 2007 to 2009

Year	Name	Organization	Action	Industry
2007	Franz Gayl	Marine Corp	Exposed the Corps failure to provide American troops in Iraq with armored vehicles in a timely manner that could have protected soldiers against improvised explosive devices.	Military
2007	Kit Forshee	Beef Product Inc.	Blew the whistle on the ammonization process used by BPI on its low-grade beef product	Public Health
2007	Justin Hopson	New Jersey State Police	Witnessed an unlawful arrest and false report made by his training officer.	Law Enforcement
2007	John Kiriakou	Central Intelligence Agency	Exposed the CIA's torture program such a waterboarding detainees	Military
2007	George Sarris	Air Force	Discovered serious maintenance concerns with two types of aircraft critical for national security mission	Military
2007	James Wasserstrom	United Nations	Exposed alleged internal corruption involving UN officials.	Government
2008	Babak Pasdar	Verizon	Discovered Verizon re-routing and capturing all customer mobile phone communications	Communication
2008	Kunal Saha	World Bank	Found evidence that World Bank funds had been used to purchase defective test kits designed to detect for HIV/AIDS in blood samples	Government
2008	Rudolf Elmer	Julius Bär	Gave secret documents detailing the activities of Julius Bär in the Cayman Islands and its role in alleged tax evasion	Corporate
2008	Robert J. McCarthy	United States Government	Exposed the Interior Department's mismanagement of \$3.5 billion in Indian trust resources.	Government
2009	Gabe Bruno	Federal Aviation Administration	Alleged the FAA lacked a national security screening mechanism for mechanics	Transportation
2009	Wendell Potter	CIGNA	Testified against the HMO industry in the USA Senate	Public Health
2009	Renee Dufault	Food and Drug Administration	Forced to stop investigating traces of mercury found in high fructose corn syrup.	Public Health
2009	Cathy Harris	United States Customs Service	Reported racial profiling against black travelers at Hartsfield International Airport in Atlanta, Georgia.	Transportation
2009	John Kopchinski Jim Wetta, Joseph Faltaous, Steven Woodward, Jaydeen Vincente, Robert Rudolph, Hector Rosado, Robert Evan Dawitt, William Lofing,Bradly Lutz	Pfizer	Exposed Pfizer's illegal marketing of prescription painkiller Bextra	Pharmaceutical
2009		Eli Lilly	Exposed Eli Lilly illegally marketing the drug Zyprexa for uses not approved by the Food and Drug Administration	Pharmaceutical
2009	Linda Almonte	JP Morgan Chase	Exposed corrupt practices including robosigning at JP Morgan.	Corporate
2009	Dean Wyatt	US Department of Agriculture	Discovered humane handling violations at two slaughter plants in Oklahoma and Vermont	Public Health

Table 26. List of Whistleblowers in the USA from 2010 to 2011

Year	Name	Organization	Action	Industry
2010	Chelsea (formerly Bradley) Manning	United States Army	Released the largest set of classified documents about the war in Afghanistan through Wikileaks.	Military
2010	Cheryl D. Eckard	GlaxoSmithKline	Exposed contamination problems at GSK's pharmaceutical manufacturing operations.	Pharmaceutical
2010	Wilma Subra	BP Deepwater Horizon	Found evidence of serious health risks for clean-up workers and Gulf Coast residents from crude oil, aerosol forms of oil, and dispersant used on the spill.	Public Health
2010	Walt Tamosaitis	Hanford Nuclear Site	Terminated for bringing concerns about safety and operational issues at the radioactive waste facility	Energy
2010	Samy Kamkar	Apple, Google, Microsoft	Exposed the illicit global mobile phone tracking of all users, regardless of GPS or Location Services settings	Communication
2010	Jim Wetta	AstraZeneca	AstraZeneca violating the Federal Anti-Kickback Statute and promoting the unapproved use of the (anti-psychotic) drug Seroquel.	Pharmaceutical
2011	Eileen Foster	Countrywide Financial	Exposed systemic fraud at Countrywide Financial and the corrupt activities of company officials	Banking
2011	Blake Percival	USIS	Defrauded the U.S. Government by submitting unfinished background investigations to the government for payment	Government
2011	Christian Sanchez	US Border Patrol	Harassed after refusing overtime pay when there was no extra work	Government
2011	Everett Stern	HSBC	Exposed illegal money laundering transactions by HSBC	Corporate
2011	Peter Van Buren	State Department	Exposed fraud in reconstruction efforts in Iraq from 2009-10	Government
2011	Michael G. Winston	Countrywide Financial	Refused to writing a report about Countrywide's succession planning and other governance issues to alleviate concerns by Moody's Credit Services	Banking

Table 27. List of Whistleblowers in the USA

Year	Name	Organization	Action	Industry
2012	Larry Alt, Pete Forcelli	Bureau of Alcohol, Tobacco, Firearms & Explosives	Exposed issues surrounding the Operation Fast and Furious scandal	Government
2012	Eric Ben-Artzi	Deutsche Bank	Discovered evidence of multi-billion dollar securities violations at Deutsche Bank	Banking
2012	Phyllis McKelvey	US Department of Agriculture	Witnessed the damage the agency's new poultry inspection model created	Public Health
2012	John Parsons	The Global Fund	Reported Global Fund grants may have been lost to corruption through forged documents and other irregularities	Government
2012	Ted Siska	Ward Diesel Filter Systems, Inc. of New York	Exposed Ward Diesel had been routinely overcharging government agencies that purchased diesel filter systems through its contract	Government
2012	Joshua Wilson	Captain, United States Air Force	Exposed the malfunctioning oxygen system on board the F-22 Raptor systems	Military
2012	Carmen Segarra	US New York Federal Reserve's appointed regulator to Goldman Sachs	Refused to tone down a scathing report on conflicts of interest within Goldman Sachs which it did not have any policy on.	Banking
2013	Sherry Medina	Tyson Foods	Exposed the serious health issues that she experienced while working at a Tyson	Public Health
2013	Jim Schrier	Tyson Foods	Reported humane handling violations involving market hogs at a Tyson Foods slaughter facility	Public Health
2013	David P. Weber	United States Securities and Exchange Commission	Alleged the commission's negligent handling of computer information, jeopardizing the integrity of the U.S. trading system	Government
2013	Edward Snowden	National Security Agency	Exposed secretive data-mining program, or the PRISM surveillance program	Government
2014	John Tye	U.S. State Department	Exposed electronic surveillance practices of the U.S. government under Executive Order 12333	Government
2014	J. Kirk McGill	United States Department of Defense -Defense Contract Audit Agency	Discovered National Ecological Observatory Network (NEON) and the Office of the Inspector General of the National Science Foundation (NSF) conspired to evade the prohibition against payment of certain costs to Government grantees including lobbying, Christmas parties, luxury foreign travel, and alcohol.	Government

Source: <https://www.whistleblower.org/timeline-us-whistleblowers>

X. Whistleblowers in Japan

Some whistleblowers have come forward to expose unethical behaviors in Japan over the past few decades. In 1974, Hiroaki Kushioka exposed Tonami Transportation Co., a trucking company, of illegally inflating bills in a cartel. He reported to the media of his discovery when no action was taken by his boss or the labor union after reporting to them first. As a result of his action, Kushioka was stuck at an entry-level position, being bypassed for promotions and given only menial tasks such as weeding and cleaning (Kageyama, 2005). He also was completely ignored by his employer and colleagues while continuously turning down requests from the company to resign (Matsubara, 2004). In 2002, Kushioka filed suit against the trucking company when his children finished school. In 2005, the court ordered his employer to pay him 13.5 million yen (\$126,000) in compensation (Kageyama, 2005).

In 1996, sumo stable master Ohnaruto and his support Seiichiro Hashimoto, exposed match rigging, drug use, sexcapades, dining with gangsters, and evading taxes within the Sumo community (WuDunn, 1996). Coincidentally, they mysteriously died hours from each other after they came forward with the allegations. Autopsy reported no foul play in the cause of their death.

In 2005, Toshiro Semba blew the whistle on fellow police officers who were forging receipts to wine and dine on public money. He reported to the media the misuse of investigation funds by the Ehime Prefectural Police from 1973 to 1995 (“Court Backs Payment”, 2008). Seven days later, Semba was transferred from the railway security division to a newly established office at the communications command center (“Court Backs Payment”, 2008). During his time with the force, Semba refused to falsify expenses that were connected to a slush fund. As a result, Semba was passed over for promotions and remained a sergeant for 34 years (Kageyama,

2007). Also for 500 days, he was ordered to sit alone in a tiny room at the Ehime Prefectural Police, and the department took his gun away saying that he was emotionally unstable to carry a weapon (Kageyama, 2007). The Ehime Prefectural Personnel Committee revoked the transfer in June 2006 after Semba lodged a complaint. In 2007, Semba sued and won one million yen (\$8,800) in damages from the Ehime government (Ryall, 2010).

In 2008, Masaharu Hamada sued Olympus Corporation for unfair treatment after raising the issue of supplier complaints to management. Three years later, Michael Woodford, was dismissed for questioning the accounting practices at Olympus (Tabuchi, 2011).

In 2011, three sumo wrestlers, Chiyohakuhō, Kasuganishiki, and Enatsukasa came forward in admitting to throwing or fixing matches (Hongo & Fukue, 2011). Initially, Japan's Ministry of Education, Culture, Sports, Science and Technology and National Police Agency announced that an investigation into allegations of baseball gambling by sumo wrestlers. During their investigation, officials had found evidence of match fixing by sumo wrestlers via cell phone texts (Buerk, 2011). As a result, 23 wrestlers were expelled and the Japan Sumo Association cancelled a tournament in Osaka (Buerk, 2011).

Table 28. List of Whistleblowers in Japan

Year	Name	Organization	Action	Industry
1974	Hiroaki Kushioka	Tonami Trucking Company	Exposed illegal inflation of bills in a cartel	Corporate
1996	Ohnaruto, Seiichiro Hashimoto	Japan Sumo Association	Exposed match rigging, drug use, sexcapades, ties with gangsters and tax evasion in the Sumo community	Sports
2005	Toshiro Semba	Ehime Prefectural Police	Exposed the misuse of investigation funds by the police	Law Enforcement
2008	Masaharu Hamada	Olympus Corporation	Sued unfair treatment after raising the issue of supplier complaints to management	Corporate
2011	Michael Woodford	Olympus Corporation	Revealed past losses concealed and written off via excessive fee payments.	Corporate
2011	Chiyohakuhō, Kasuganishiki and Enatsukasa	Japan Sumo Association	Revealed baseball gambling and match fixing by wrestlers.	Sports

XI. Discussion

Whistleblowers who have come forward to expose unethical behaviors in the United States outnumber the whistleblowers in Japan. As of 2016, there are 133 whistleblowers in the United States and six whistleblowers in Japan. Legislation is one method of providing guidelines in defining socially accepted behavior in a society. Because whistleblowing is a social behavior, incentives and sanctions need to be set through legislation to promote whistleblowing. In the United States, the numerous laws could have resulted in the high amount of reported cases of whistleblowing. Laws have been created for preventing pollution or corporate fraud.

In Japan, whistleblowing seems to be repressed by social norms. Only one law was passed recently to protect whistleblowers. Over the past few decades, a handful of whistleblowers have come forward to expose wrongdoing. This could be due to the strict social norms and social sanctions that would deter a potential whistleblower. Ostracizing and other

forms of social harassment maybe an effective form of punishment for those in collectivist cultures or collectivist organizational systems.

XII. Whistleblowing in the Media: United States

Movies with whistleblowing themes received not only critical acclaims from the viewing public, but also were massive success at the box office. Table 29 through 31 presents a summary of movies produced in the U.S. that covered whistleblowing.

Table 29. Whistleblowing Movies in the USA from 1973 to 2000

Title	Box Office	Year	Plot	Awards
Serpico	\$29,800,000	1973	Based on Peter Maas' biography of NYPD officer Frank Serpico, who went undercover to expose corruption in the force. After witnessing cops use drugs, commit violence, take payoffs and other forms of police corruption, Serpico decides to expose what he has seen, but he is harassed and threatened by his peers.	Academy Awards: Nomination for Best Actor in a Leading Role and Best Writing, Screenplay Based on Material from Another Medium
All the President's Men	\$70,600,000	1976	Based on the 1974 non-fiction book by Carl Bernstein and Bob Woodward, the two journalists investigating the Watergate scandal for The Washington Post.	Academy Awards: Nomination for Best Art Direction, Best Director, Best Editing, Best Picture, Best Adapted Screenplay, Best Sound, Best Supporting Actor , Best Supporting Actress
Silkwood	\$35,615,609	1983	Story about the life of Karen Silkwood, a labor union activist who died in a suspicious car accident while investigating alleged wrongdoing at the Kerr-McGee plutonium plant where she worked.	Academy Awards: Nomination for Best Actress, Best Supporting Actress, Best Director, Best Original Screenplay, Best Film Editing:
The Insider	\$60,289,912	1999	Based on the true story of a 60 Minutes segment about tobacco industry whistleblower Jeffrey Wigand. The 60 Minutes story originally aired in November 1995 in an altered form because of objections by CBS' then-owner, Laurence Tisch, who also controlled the Lorillard Tobacco Company. The story was later aired on February 4, 1996	Academy Awards: Nomination for Best Picture, Best Actor in a Leading Role, Best Cinematography, Best Director, Best Editing, Best Sound and Best Writing, Screenplay Based on Material Previously Produced or Published.
Erin Brockovich	\$256,271,286	2000	Story of Erin Brockovich, who fought against the energy corporation Pacific Gas and Electric Company who were contaminating the groundwater in Hinkley with carcinogenic hexavalent chromium	Academy Awards: Nomination for Best Actress; Best Picture & Director

Table 30. Whistleblowing Movies in the USA from 2005 to 2009

Title	Box Office	Year	Plot	Awards
Syriana	\$93,974,620	2005	The film focuses on petroleum politics and the global influence of the oil industry, whose political, economic, legal, and social effects are experienced by a Central Intelligence Agency operative, an energy analyst, a Washington, D.C., attorney, and a young unemployed Pakistani migrant worker in an Arab state in the Persian Gulf.	Academy Awards: Nomination Best Actor in a Supporting Role
Good Night and Good Luck	\$56.5 million	2005	Portrays the conflict between veteran radio and television journalist Edward R. Murrow and U.S. Senator Joseph McCarthy of Wisconsin, especially relating to the anti-Communist Senator's actions with the Senate Permanent Subcommittee on Investigations.	Academy Awards: Nomination for Best Actor in a Leading Role, Best Art Direction, Best Cinematography, Best Director, Best Film, Best Screenplay – Original
The Constant Gardener	\$82,466,670	2005	A British diplomat in Kenya tries to solve the murder of his wife Tessa, an Amnesty activist, while running up against a drug corporation that is using Kenya's population for fraudulent testing of a tuberculosis drug ("dypraxa") with known harmful side effects and disregards the well-being of its poor African test subjects.	Academy Awards: Nomination for Best Adapted Screenplay, Best Original Score, Best Film Editing, and Best Supporting Actress. Nomination for Golden Globe Awards: Best Motion Picture (Drama), and Best Director.
Enron: The Smartest Guys in the Room	\$4,854,164	2005	A documentary film based on the 2003 book which examines the 2001 collapse of the Enron Corporation, which resulted in criminal trials for several of the company's top executives; it also shows the involvement of the Enron traders in the California electricity crisis.	Academy Awards: Nomination for Best Documentary Feature
The Informant!	\$41,771,168	2009	2009 American biographical-comedy-crime film depicts Mark Whitacre's involvement as a whistle blower in the lysine (an additive used in the commercial livestock industry) price-fixing conspiracy of the mid-1990s as described in the 2000 nonfiction book The Informant, by journalist Kurt Eichenwald.	Satellite Award for Best Actor in a Motion Picture – Musical or Comedy, nomination from the Detroit Film Critics Society, Damon nomination for the Golden Globe Award for Best Performance by an Actor in a Motion Picture – Musical or Comedy

Table 31. Whistleblowing Movies in the USA from 2010 to 2016

Title	Box Office	Year	Plot	Awards
The Whistleblower	\$1,124,966	2010	Inspired by the story of Kathryn Bolkovac, a Nebraska police officer who was recruited as a peacekeeper for DynCorp International in post-war Bosnia and Herzegovina in 1999. While there, she discovered a sex trafficking ring serving (and facilitated by) DynCorp employees. Bolkovac was fired and forced out of the country after attempting to report (and shut down) the ring. She took the story to BBC News in England, and won a wrongful-dismissal lawsuit against DynCorp.	Nomination: Whistler Film Festival Audience Award, Best Narrative Feature, Phillip Borsos Award, Best Film; Palm Springs International Film Festival Audience Award, Best Narrative Feature; Cinema for Peace Awards; Golden Space Needle Award – Best Director, Best Film, Best Picture, Best Performance by an Actress in a Leading Role
The Fifth Estate	\$8,555,008	2013	A 2013 American-British-Belgian thriller film about the news-leaking website WikiLeaks.	Nomination for Britannia Awards - British Artist of the Year

Source: Internet Movie Database

Audiences in the United States seem to appreciate movies about underdogs going against all odds in their pursuit of justice. Whistleblowers in Hollywood movies have been romanticized as do-gooders who seek to right ethical wrongs in making the world a better place. Hollywood is able to capitalize this phenomenon within a two-hour film, such as Erin Brockovich, where the actual case took three years. They extract the complicated legal procedures and dramatize the emotional stress whistleblowers face as they fight to expose the truth. Though these films maybe loosely based on actual events, and may feel like a cliché at times, these David Versus Goliath themed movies do inspire people. Depicting stories of the weak beating the powerful with some courage, ingenuity and faith gives viewers a sense of hope and strength in their reality. As a result, whistleblowing movies produced in the United States have not only been financially

successful but also received numerous accolades from various honorary organizations such as the Academy of Motion Picture Arts and Sciences.

Since the 1970s, movies about whistleblowing have enjoyed global success at the box office. Movies such as *Serpico*, *All the President's Men*, *Silkwood*, *The Insider*, *Erin Brockovich*, *Enron: The Smartest Guys in the Room*, *The Constant Gardener*, *Good Night and Good Luck*, and *Syriana* have all received Academy Award Nominations. *The Insider* received the most nominations in this category with seven nominations from the Academy. In terms of box office sales, *Erin Brockovich* grossed the highest, about \$257 million worldwide. Movies such as *Syriana* and *The Constant Gardener* also enjoyed box office success generating \$93 million and \$82 million respectively.

Next, a search was conducted on IMDB (Internet Movie Database) to find the highest rated English language feature film that had at least 10,000 votes. A total of 4,950 titles were listed on the website. All of the movies that were listed in the Table 7 above (*Erin Brockovich*, *All the President's Men*, *Good Luck and Good Night*, *The Whistleblower*, *The Informant*, *The Fifth Estate*, *The Insider*, *The Constant Gardener*, *Syriana*, *Serpico*, and *Silkwood*) were listed except for *Enron: The Smartest Guys in the Room* which was classified as a documentary.

XIII. Whistleblowing in the Media: Japan

A search of movies in Japan on whistleblowing in Japan was done through Google by using the following terms: “内部告発 (Whistleblow)”, “内部告発 映画 (Whistleblow Movie)” and “日本 内部告発 映画 (Japan Whistleblow Movie).” Not a single Japanese movies based on these themes were found.

Next, a search was conducted on IMDB (Internet Movie Database) to find the highest rated Japanese language feature film that had at least 10,000 votes. 85 films resulted in meeting

the criterion. Notably, out of the 85 listed films, 18 films were from Studio Ghibli, 11 films were directed by Akira Kurosawa, and four from Takeshi Kitano. Also, 41 films were animation and 16 films had historical settings. None of the films listed revolved around a whistleblower or where the main character was the underdog disclosing public interest information.

Because Google is US-based search engine, there may be limitations in searching for international films that may not be popular in the US. Therefore, Japanese search engine such as Yahoo Japan was employed in this study to search for movies in Japan on whistleblowing. The following terms were used to search for whistleblowing movies in Japan: “内部告発 (Whistleblow)”, “内部告発 映画 (Whistleblow Movie)” and “内部告発 洋画 (Whistleblow Japan Movie). Again, not a single Japanese movie was found. Next, other forms of media such as TV dramas and documentaries were looked into. Three TV programs did result when using the following terms: “内部告発 番組 (Whistleblow Programs)”, “内部告発 ドラマ (Whistleblow Drama)”, “内部告発 特別番組 (Whistleblow Special Programs), and “内部告発 ドキュメンタリー” (Whistleblow Documentary)”. The program was produced by NHK is called “BS 世界のドキュメンタリー” (BS World Documentary) and the title of the documentary was “NSA 国家安全保障局の内幕 第2回 内部告発” (The Lowdown of the NSA Part 2, Whistleblow) which was aired on July 16, 2014. The documentary revolved around the recent events of Edward Snowden exposing surveillance programs in the US.

In 2008, NHK aired a seven part series titled “たったひとりの反乱” (A Revolt By A Sole Individual), which dramatized actual events of whistleblowers in Japan who exposed unethical activities while dealing with retaliation. The series covered: (i) an eight year battle to uncover a daughter’s death due to medical malpractice; (ii) Yuri Konno, president of her own telephone

service company who fought sexual discrimination in a male dominated society, (iii) a strike led by professional baseball players and the union in Japan in hopes of reforming the league and its management; (iv) a lawyer's battle to fight for victim's right in the Japanese court system after becoming the victim from his wife's murder; (v) a journalist's 10 year battle to clean up a polluted mudflat by himself; (vi) a whistleblower who exposed of false labeling and selling expired meat products at a meat processor; (vii) and a whistleblower who exposed Snow Brand Food Company repackaging Australian beef into boxes marked as Japanese to receive government subsidies aimed at mitigating the impact of mad cow disease in the Japan.

In 2012, a drama titled “運命の人,” depicted the events of Takichi Nishiyama, a journalist who exposed the Japanese government secretly paying the US government to end its occupation in Okinawa in 1972. He and his source were arrested for violating a civil servant law. Disgraced, Nishiyama went into a 30 year self-imposed exile.

XIV. Discussion

Whistleblowers in the media are portrayed as heroes or martyrs who sacrifice themselves for the common good. They are viewed as the underdog, going against all odds to seek personal justice for all the wrongdoing a corporation might have inflicted on the public. It is witnessing or experiencing an unethical behavior that fuels their anger and they seek to fix it.

Whistleblowers are typically depicted as a symbol: little guy against the cartel, a good man caught in a vise. Whistleblowers in the United States are portraits of courage, categorized in the media as the lone hero who are fighting for those who were unknown victims of unethical conducts of corporations. Clearly, there is a gap in how whistleblowers are portrayed in both countries, with little image available in Japan.

XV. Whistleblowing in Corporation

A comparative case study is presented to highlight the differences that exist in how corporations in the United States and Japan deal with whistleblowers. Both General Motors (GM) and Toyota tried to suppress negative exposure of their recall issues of faulty parts in their vehicles. Both corporations represent whistleblowing within an organization that was not welcomed and was buried and ignored. However, the legal framework, allowed employees and managers to expose unethical activities in the US but not in Japan.

a. United States: Case Study of GM's Faulty Ignition

In February 2014, GM recalled nearly 778,562 compact cars (Chevrolet Cobalt 2005-2007 and Pontiac G5 2007). By April 2014, GM recalled nearly 2.59 million small cars (2003-2007 Saturn Ions, 2007 Saturn Sky, 2006-07 Chevrolet HHR, and Pontiac Solstice). GM admitted the ignition switch on more than 2 million vehicles may suddenly move to the off or accessory position, shutting down the engine, disabling power steering, power brakes, the seat belts and the airbags. Based on their preproduction reports, GM first noticed the problem in 2001, citing that issues were identified with the ignition switch. The issue was with a tiny part in the recalled vehicle known as a detent plunger, that was discovered to be too short and could slip, making it possible for the ignition to shift while driving. Courtland Kelley was the head of the General Motors inspection and quality assurance program at the time. He discovered the faulty ignition problem in 2001 and repeatedly reported it to his supervisors. Little was done by his supervisors to solve the problem. In 2003, Kelley sued GM alleging that the company had been slow to address the dangers in its cars and trucks. In March 2005, GM reported that a fix would take too long and cost GM \$0.57 per vehicle. The cause of GM's inaction resulted in 13 deaths and 32 crashes (reported by GM) connected to its faulty ignition switches and airbags that failed

to deploy. Instead of fixing the problem, GM sent out service bulletins to its dealerships, warning drivers not to use heavy key chains. GM knew for over a decade of a deadly design flaw, waited years without fixing it, botched the fix, and threatened to recoup legal cost from anyone who tried to sue them (Stout, Ruiz, & Ivory, 2014).

Before this issue became public, Mary Barra took over GM as CEO on January 15, 2014. Soon thereafter, she was invited to the House Hearing Room. At the hearing, she stated that she became aware of the ignition issue a few weeks after her promotion on January 30, 2014. It was as if Barra was hired to take the blame from GM's past negligence. GM hired a lawyer Feinberg not for the purpose of settlement with casualty caused by the ignition switch, but to wait and see how they felt about settling these cases with the victims. GM, in this case, is not automatically liable for damages because under the terms of emergence from the Federal Bankruptcy Protection in 2009, GM is not liable for claims from accidents that happened before July of 2009. By declaring bankruptcy, GM was no longer legally liable for human deaths that they caused through their admitted negligence.

b. Japan: Case Study of Toyota's Unintended Acceleration

On March 2014, the Justice Department announced that Toyota was to pay a \$1.2 billion penalty to settle a four year criminal probe for concealing unintended acceleration problems that led to a recall of 8.1 million vehicles beginning in 2009. Prior to this incident, automakers faced insignificant fines and no criminal penalties under the Vehicle Safety Act. In the agreement with the Department of Justice, Toyota admitted that it misled U.S. consumers by providing false or incomplete statements to the National Highway Traffic Safety Administration in the events leading to recalls for floor mats that could trap gas pedals and gas pedals that could stick.

Toyota was already aware of the unintended acceleration issue in its vehicles for some time, yet no reports of this issue were made to proper authorities. In 2005, NHSTA began investigating several Lexus models for sudden acceleration defects (Finch, 2009). In 2007, State Farm provided data to the NHSTA of sudden acceleration defects in certain Toyota vehicles (Finch, 2009). Internal documents suggested Toyota saved \$100 million by issuing only a small voluntary recall of floor mats in response to the NHTSA's inquiry (Thomas & Foster, 2010). It was not until August 28, 2009 when a car crashed in San Diego from accelerating out of control that Toyota recalled the vehicle. The crash involved an off-duty California Highway Patrol officer and three passengers in a Lexus ES dealer loaner car, which had an incorrect floor mat from another vehicle that trapped the accelerator. A 911 recording captured the driver struggling to slow down the car before the vehicle launched into an embankment at a speed of 113 mph. Toyota did issue a statement and an acknowledgement of the accident two days after the crash.

However, Toyota did not issue a warning about the floor mats despite reports from regulator's preliminary investigation that the cause of the San Diego crash was likely from floor mats. It was not until five days after the NHTSA confirmed their analysis that Toyota instructed dealers to inspect returned floor mats instead of issuing a recall. About after a month of the San Diego crash, Toyota issued warnings to customers and announced a recall of 3.8 million vehicles, only after the NHTSA issued an alert about the floor mats.

In addition to issues with floor mats and sticky pedals, safety experts alleged that problems with the vehicles' engine electronics were also at fault. However, there were no evidence that linked the accidents with electronic issues. In the months after that wreck, Toyota recalled millions of vehicles, and its top executives came from Japan to testify before several congressional committees investigating the problem. Toyota denied that its vehicles had an

electronic flaw that might cause them to accelerate unexpectedly. Toyota blamed such incidents on three possible causes: drivers mistaking the gas pedal for the brake; gas pedals getting stuck under floor mats; or sticky gas pedals that do not throttle back quickly as foot pressure eases. A 10-month investigation, conducted primarily by NASA engineers, found no evidence that electronic defects or software code errors could have caused the thousands of sudden-acceleration incidents reported over the last decade. That review blamed the incidents on the same mechanical issues identified by Toyota. However, an Oklahoma City jury found that faulty electronic systems caused a Camry sedan to suddenly accelerate and crash, killing one woman and injuring another.

It was not until 2012 that Betsy Benjaminson, a translator, who provided internal documents to news reporters, revealed Toyota's cover-up of design flaws. In 2010, the translation firm where Benjaminson worked was hired by Toyota's defense law firm. Benjaminson had access to thousands of Toyota's classified documents spanning from 2002-2010, dealing with accident reports, records of repairs, and internal memos (Berman, 2014). Benjaminson noticed discrepancies in engineers reporting that acceleration was due to electronics and executives and lawyers writing memos about how to hide the issue from the public. She posted on a blog what she learned from the internal documents related to acceleration defects.

In 2013, Toyota agreed to pay \$1.6 billion to settle a class-action case brought by thousands of Toyota owners who contended that sudden-acceleration problems damaged the value of their vehicles. Toyota also faced wrongful death and injury lawsuits that have been consolidated in California state and federal courts. In December, Toyota filed court documents saying it is in settlement talks on nearly 400 U.S. lawsuits, a total that includes most but not all

of the cases. Toyota already paid two federal fines of \$16.375 million in 2010 for delays in reporting the floor mat and pedal defects, and another \$17.35 million in 2012 related to an additional mat recall.

c. Discussion

Both Toyota and GM represent whistleblowing within an organization that was not welcomed and was buried and ignored (Miceli et al., 1991). In this situation, internal whistleblowing did occur at Toyota as evidence suggested from the criminal investigation that internal memos were inadmissible evidence against management for dismissing the unintended acceleration issue in its vehicles. Rather than pursuing it through their own internal quality check or issuing a recall of its vehicles, Toyota ignored it and continued to deny it when wrongful deaths and injuries resulted from this issue. The failure to report the pedal and floor mat issue to the public or even issuing a recall cost Toyota more than \$2 billion in legal fees and penalties as well as innocent lives that were involved in avoidable accidents if recalls were issued. GM also had preproduction reports of faulty ignition switch, however opted to take no action nor offered to replace the parts after it was made public. Regardless of the number of casualty from this switch, GM is not taking any swift action as they are not liable for any claims due to federal protection.

XVI. General Discussion

The purpose of this study was to examine the whistleblowing phenomenon in the lifeworld for the United States and Japan in their respective historical contexts. Differences can be observed in the history of whistleblowing legislation, the number of published articles produced on the topic, the number of whistleblowers who came forward to report wrongdoing, and the media coverage in the two countries. Therefore, understanding the lifeworlds of both

nations provides a better understanding in the different cultural conception of whistleblowing. By looking at the historical antecedents of whistleblowing in these two nations, it is apparent that culture is a factor in influencing how people in different domains of life have blown the whistle over the years. People in Japan are less inclined to blow the whistle as the concept is still new to them. People still abide by the social norm. However, in the United States, people will more likely to blow the whistle and expose the wrongdoings.

Criminal rates in the two countries were compared. In the United States, the Department of Justice reported that the number of white collar crimes (which include consumer fraud, healthcare fraud, insurance fraud, tax fraud, embezzlement, etc.) that were handled as criminal cases in the United States District Courts numbered 7, 420 cases. As for violent crimes, the Federal Bureau of Investigation's Uniform Crime Reporting Statistics reported that during 2014, there were 14, 249 reported cases of murder and nonnegligent manslaughter and 325, 802 reported cases of robbery in the nation. As for Japan, the National Policy Agency reported 39, 439 cases of fraud in 2014. The United Nations Office on Drugs and Crime reported 395 cases of homicide and 3, 056 cases of robbery in 2014. Looking at the numbers, Japan has much lower violent crime rate than the United States. The low crime rate in Japan is the result of strict gun laws and social norms, whereas in the United States, each state has different gun policies and criminal law that could influence the increase in homicide rate.

However, the number of reported cases of fraud in Japan was more than five times as much as that reported in the United States. The low white collar crime rate in the United States may be the result of offering whistleblowers legal protection from retaliation. The high number of reported cases of fraud in Japan may be the result of the high risk involved of exposing the illegal activity as no extensive legal protection are offered to Japanese whistleblowers.

There is a need to analyze whistleblowing in a global context. The act of blowing the whistle is no longer limited to domestic issues as organizations globalize. Governance and transparency is also a growing concern worldwide. Myron Mehlman is an example of international whistleblower fired from Mobil USA for warning managers in Mobil Japan about the high amount benzene in their gas (Hoke, 1994).

Findings from this study show a contradiction between the Tightness and Looseness construct in the lifeworld. The construct suggest that there would be fewer rules and norms in loose cultures (the United States) and many rules and norms in tight cultures (Japan). It was expected that tight cultures would have strict laws and clear rules to minimize uncertainty and ambiguity as much as possible. Loose cultures was expected to have fewer laws as people are more accepting of different opinions and have high tolerance to unpredictable situations. Findings from this study show that there are more whistleblowing legislation in the United States than Japan. Japan is found to have more social norms than the United States.

Adherence to norms is shown to be much more effective in Japan especially in the case of the *ritsuryo*. The law itself had nothing about legal rights and only encouraged moral standards. This law was not replaced until 1, 245 years after it was implemented. For Japan, social norms are much more effective than legislation in aligning attitudes with morally acceptable behaviors. In the United States, laws are constantly being introduced and revised since its independence in 1776. These rules and regulations are effective as they provide incentives and sanctions to guide individuals toward socially acceptable behaviors. The laws are also a reflection of the social issues that were significant during that period in time. Individualist cultures do not promote adherence to the group norm. Thus, social norms may be ineffective in individualistic cultures as social sanctions may not be a strong enough incentive to promote prosocial behavior.

Dozier and Micelli (1985) stated that whistleblowing is a form of prosocial behavior. It involves both selfish (egotistic) and unselfish (altruistic) motives of the whistleblower. Blowing the whistle is a form of correcting a moral conflict that the individual is experiencing from witnessing or participating in an unethical situation. The act of blowing the whistle is perceived as helping those who are victims from this unethical situation. Thus, people in Japan are less likely to blow the whistle if whistleblowing is viewed negatively as a norm. Conversely, whistleblowing may occur as laws are created to promote and protect whistleblowers in the United States.

Internationalization and technology has globalized whistleblowing. It has freed the act from regional boundaries through globalization of MNCs. As in the case of Myron Mehlman and Michael Woodford, whistleblowers are no longer limited to one country. Also, technology has made it easier to share information and spread awareness of unethical situations across the world. Wikileaks is an example of whistleblowers using the internet as a channel of exposing unethical issues across the world.

ESSAY 2: MORAL INTENSITY & WHISTLEBLOWING BEHAVIOR

I. Introduction

General attitude measures predict general behaviors, whereas specific attitude measures predict specific behaviors. However, general attitude measures do not predict specific behaviors, and specific attitude measures do not predict general behaviors (Ajzen & Fishbein, 1977; Fishbein & Ajzen, 1974). In view of these findings about the link between attitude and behavior, there is a need to develop context specific scenarios to examine whistleblowing behavior.

Scenarios have been used in business ethics research (Baumhart 1961, Brenner & Molander, 1977; Fritzsche & Becker, 1984; Robertson & Anderson, 1993), especially in examining participant's attitude towards sales practices (e.g., Dabholkar & Kellaris, 1992; Dawson, 1992; Reidenback, Robin & Dawson, 1991). Past research has suggested that culture may impact ethical perceptions and behaviors (Buller, Kohls & Anderson 1991; Cohen, Pant & Sharp, 1992). However, scenarios have not been developed to capture whistleblowing behavior. This study fills that gap.

In this study, twenty one scenarios were developed in which a target person takes items from the office, appropriates office resources for personal gain, sexually harasses another individual, and pollutes the environment. Each scenario consisted of situations varying in degrees of moral intensity. Data was collected from United States and Japan to compare the responses of people in different cultures. It is hoped that this will provide insight in how people act in different cultures when facing the same ethical situation.

II. Literature Review

Cavanagh and Fritzsche (1985) noted that scenarios capture the real world better than simple attitude type of statements and raise complex issues associated with decision making. Behavioral settings (Barker, 1968) are better captured by scenarios than using attitude items,

since they provide the participant the context in which they have to act or make a decision. Scenarios have also been used in cross-cultural research in the measurement of vertical and horizontal individualism and collectivism (Triandis, Chen & Chan, 1998; Triandis & Gelfand, 1998).

A context-specific scenario identifies situations in which people use ethical reasoning. Ethical reasoning was originally measured by using the Defining Issues Test (DIT) (Rest, 1979, 1986; Rest, Cooper, Coder, Masanz & Anderson, 1974). The DIT is a self-administered, multiple-choice questionnaire based on Kohlberg's (1969) cognitive moral development theory. Items used in the DIT were based on Kohlberg's interview data. Participants taking the DIT are required to rate and rank 12 short issue statements. After reading the story, participants are asked to select what the protagonist should do. After their selection, 12 items are presented and rated in terms of importance on a 5-point scale. Once completed, participants are asked to consider the 12 items as a set and then rank the four most important items. Research in business ethics have developed instruments based on the DIT using context-specific scenarios in areas such as accounting (Thorne, 2000, 2001; Welton, Lagrone & Davis, 1994), auditing (Massey, 2002; Weber, 1991), management (Loviscky, Trevino & Jacobs, 2007), tax compliance (Fisher, 1992) and business ethics (Fraedich, 1994). In this study, a similar approach was used in collecting data using scenarios.

Dabholkar and Kellaris (1992) developed the "Personal Selling Ethics" (PSE) scale by using 20 scenarios to test perceptions of acceptability of sales practice. PSE captures the sensitivity of sales professional and students to ethical issues. Findings suggest that gender, religiosity and money affect ethical sensitivity. Specifically, women were found to be more sensitive to unethical situations than men. Unethical sales practices involving money were

viewed as less ethical by the participants. Also, religiosity was reported as influencing ethical judgment.

Donoho and Heinze (2011) developed an updated version of the PSE scale (PSE-2) that also consisted of 20 scenarios. Unlike the original scale, PSE-2 focused on the personal selling process. Later, Donoho, Herschel and Heinze (2013) designed a shorter version of the revised scale (PSE-2S) consisting of seven scenarios designed for busy professionals.

Reidenback and Robin (1988, 1990) designed the Multidimensional Ethics Scale (MES) to measure ethical judgments across a range of moral dimensions in the field of business ethics. MES was originally a 33-item scale based on a content analysis of five ethical philosophies: justice, deontology, relativism, utilitarianism, and egoism to measure moral reactions of people. MES was revised into a short eight-item scale with three-subscales (Reidenback & Robin, 1990). This includes items related to justice, relativism, deontology, a relativistic dimensions, and contractualism. The first subscale, Moral Equity, is based on the idea that ethics is acquired in childhood. This subscale includes two items from justice (“fair/unfair,” “just/unjust”), one item from relativism (“acceptable/unacceptable to my family”) and one item from deontology (“morally/not morally right”). The second subscale, Relativism, is based on the idea that culture shapes values, which in turn influences ethical judgment. This subscale includes two items from relativism (“culturally acceptable/unacceptable,” “traditionally acceptable/unacceptable”). The third subscale, Contractualism, is based on the idea that a social contract exists between society and business. This subscale includes two items from deontology (“violates/does not violate an unspoken promise,” “violates/does not violate an unwritten contract”).

MES was originally developed to measure the complexity of the ethical reasoning process in the field of marketing. Subsequent studies have used MES in areas such as

accounting (Cohen, Pant & Sharp, 1993, 1995a, 1995b, 1996, 2001; Cruz, Shafer & Strawser, 2000; Flory, Phillips, Reidenbach & Robin, 1992), project management (Loo, 2000, 2001 and 2004) and tourism (Fennell & Malloy, 1999).

Scenario methods have also been used to examine sexual harassment (Baker, Terpstra, & Cutler, 1990; Terpstra & Baker, 1986). There is research on how different working standards affect perceptions of sexual harassment (Perry, Schmidtke & Kulik 1998; Wiener & Hurt, 1997, 2000); how work environment can affect perception of sexual harassment (Wiener, Watts, Goldkamp, & Gasper, 1995; Wiener, Hurt, Russell, Mannen, & Gasper, 1997; Wiener, Hackney, Kadela, Rauch, Seib, Warren & Hurt, 2002); how gender difference affects perceptions and judgments of sexual harassment (O'Connor, Gutek, Stockdale, Geer & Melancon, 2004; Wiener et al., 2002; Wiener & L. Hurt, 2000); how working adults view ambiguous workplace behaviors (Gordon, Cohen, Grauer & Rogelberg, 2005); and how to determine responsibility in a sexual harassment situation (Klein, Apple & Kahn, 2011). Scenarios were also used in assessing the effects of position power, personal power, and organizational efficacy on whistleblowing behavior in the context of sexual harassment (Perry, Kulik & Schmidtke, 1997).

Scenarios have also been used to study the relationship between theft and turnover rates (Thoms, Wolper, Scott, & Jones, 2001) and the type of fraud and whistleblowing intentions (Robinson, Robertson, & Curtis, 2012). Stevens (2001) asked participants to rate ethical situations such as theft, sexual harassment and racial preference in the hospitality industry. Findings from Stevens' (2001) study show act of theft was the most unethical followed by sexual harassment. Racial preference was fourth.

Scenarios have also been developed to study pollution in sustainability research (Bowen, Cousins, Lamming & Faruk, 2001; Carter Kale & Grimm, 2000; Handfield, Walton, Sroufe &

Melnyk, 2002; Min & Galle, 1997). Many researchers have studied the influence of attitudes on sustainability behavior (Buchan, 2005; Flannery and May, 2000; Hung & Tangpong, 2011; Ritter, 2006; Swaim, Maloni, Napshin & Henley, 2014). Scenarios depicting pollution were found in research on cross-cultural comparison of ethical value in business (Whitcomb, Erdner & Li, 1998), in examining ethical management behavior (Jackson & Artola, 1997), and in studying the effects of the six dimensions of moral intensity on recognizing moral issues (Chia & Mee, 2000).

Jones (1991) proposed the study of moral intensity, which is a measure of severity of the moral imperative in a situation that requires ethical reasoning. The higher the moral intensity, the higher the influence of the individual's personal ethics in the decision making process. Scenarios have also been used to examine the effect of moral intensity on moral judgment (Jones & Huber, 1992; Decker, 1994; Morris & McDonald, 1995; Singer, 1996, 1998; Singer, Mitchell & Turner, 1998; Singer & Singer, 1997; Singhapakdi, Vitell & Kraft, 1996; McMahon & Harvey, 2006, 2007), in a business context (Frey, 2000), in a cross-cultural context (Davis, Johnson & Ohmer, 1998), on consequences of ethical judgment (Tsakilis, et al, 2001) and in the perception of crime severity (Ramchand, MacDonald, Haviland & Morral, 2009; Tornblom & Kazemi, 2010).

III. Methodology

Ethical issues for the scenarios were based on current events that were addressed in the news, movies and other forms of media. Familiarity with current events invokes different levels of responses from individuals. Familiarity is referred to as 'story pull' effect (Elm & Weber, 1994), which elicits different levels of responses based on the ethical dilemmas (Rest, 1986). The extent of story pull depends on the subject's ability to associate with the protagonist in the scenario due to the occurrence of a similar personal experience (Freeman & Giebkink, 1979;

Magowen & Lee, 1970; Weber, 1990, 1991; Elm & Weber, 1994). Researchers posit that familiarization with business dilemmas can elicit accurate representation of the ethical reasoning from managers (Dellaportas et al., 2006; Ponemon, 1993; Weber, 1991).

a. Scenario Development

Some of the scenarios developed for this study were inspired from the television show “What Would you Do?” The program captures people’s reaction to different ethical scenarios on hidden camera. The host of the show would follow up on the person’s decision-making process after revealing the staged situation. Some of the scenarios that drew inspiration from this program are: a boy reveals in a store to other boys that he is gay in a store and other boys react negatively to the revelation, a waitress is sexually harassed by her boss in front of customers, a waiter is flirting with a man’s wife, and stealing of a waiter’s tip.

Twenty one scenarios were developed that depicted a person witnessing some behavior that might be considered improper. Three scenarios had four situations each that increased in intensity of the target character’s behavior. A gender-free name was used for characters in the scenarios unless the person was specifically a man or a woman. Specifically, the model depicted in the four situations in Scenario Four is woman while the client that is harassing her is a man. The participants were asked to put themselves in the shoes of a character who witnesses the target character’s behavior.

Three scenarios captured taking some office supplies, taking cash from the petty cash box or transferring stock to one’s personal account. Four scenarios captured sexual harassment and two scenarios captured environmental pollution. The participants were asked to choose an action from the list of five. The first choice stated “I would ignore it” meaning that the participants would choose to take no action. The second choice stated, “I would keep an eye on X to see if

this action is repeated before taking further action,” where X stands for the target character. The third action stated, “I would confront X privately.” The fourth action stated, “I would request my coworkers to keep an eye on X before taking any further action” for Scenario One. For Scenarios Two through Eight, the fourth actions stated, “I would inform my boss.” The final action in Scenario One stated, “I would report this action to my boss.” The final action in Scenario Two stated, “I would formally report this action to my boss”. The final action in Scenario Three stated, “I would formally report this action to the SEC (Security Exchange Commission)”. The final action in Scenario Four, Five and Eight stated, “I would formally report this action to the EEOC (Equal Employment Opportunity Commission)”. The final action in Scenario Six and Seven stated, “I would formally report this action to the EPA (Environmental Protection Agency)”.

For each of the five listed actions, participants were asked to express their agreement on a seven point Likert scale: strongly disagree (1), disagree (2), somewhat disagree (3), neutral (4), somewhat agree (5), agree (6) and strongly agree (7). Prior to the start of each scenario, participants were informed that the names of the characters depicted in each scenario were gender-free -- **“The names of all the characters in all of the scenarios given in this survey are purposely chosen to be gender-free. Select one of the responses from a list of actions given for the following scenario”**.

In Scenario One, situations were presented such that the value of the office supplies that was being taken by the target character increased in value from one dollar to five dollars to ten dollars to twenty dollars. In Situations One, Two and Four, the target character is stated to have taken office supply only once, whereas in Situation Three, the target character is stated to have

taken office supplies worth five dollars on two occasions (total value 10 dollars) showing the behavior as a pattern. Scenario One and the four situations are presented below:

Scenario 1. Kris has been working with the current employer for two years. Kris enjoys the job and the coworkers. Kris's boss is dependable and approachable. Kris sees the job as a career and hopes to stay with this company for many years.

Situation 1. One day, Kris saw Alex, an intern from another department, take a few sugar packs, coffee stir sticks and a coffee creamer from the pantry (total value of about \$1.00). Alex did not use those items to make coffee but rather, stuffed the items into a bag. At the end of the day, Alex left with the bag without returning the items.

Situation 2. One day, Kris saw Alex, an intern from another department, take supplies such as a box of paper clips, pens and a box of staples from the office cabinet (total value of about \$5.00). Alex stuffed the items into a bag. At the end of the day, Alex left with the bag without returning the items.

Situation 3. Kris saw Alex, an intern from another department, take supplies such as paper clips, pens and staples from the office cabinet on TWO OCCASIONS (combined value of about \$10.00). Alex stuffed the items into a bag. At the end of the day, Alex left with the bag without returning the items.

Situation 4. One day, Kris saw Alex, an intern from another department, take supplies such as a ream of paper, a stapler and a graphic calculator from the office cabinet (total value of about \$20). Alex stuffed the items into a bag. At the end of the day, Alex left with the bag without returning the items.

After reading the first scenario, response of the participants was sought using the following format after each of the four situations:

Visualize yourself in Kris's situation and tell us what you would do. Please choose a response from the ones given below:

A. I would ignore it.

Strongly Disagree	Disagree	Somewhat Disagree	Neutral	Somewhat Agree	Agree	Strongly Agree
1	2	3		4	5	6
7						

B. I would keep an eye on Alex to see if this action is repeated before taking further action.

Strongly Disagree	Disagree	Somewhat Disagree	Neutral	Somewhat Agree	Agree	Strongly Agree
1	2	3		4	5	6
7						

C. I would confront Alex privately.

Strongly Disagree	Disagree	Somewhat Disagree	Neutral	Somewhat Agree	Agree	Strongly Agree
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1	2	3	4	5	6
7					
D. I would request my coworkers to keep an eye on Alex before taking any further action.					
Strongly Disagree	Disagree	Somewhat Disagree	Neutral	Somewhat Agree	Agree
1	2	3	4	5	6
7					
E. I would report this action to my boss.					
Strongly Disagree	Disagree	Somewhat Disagree	Neutral	Somewhat Agree	Agree
1	2	3	4	5	6
7					

Further, participants were asked to rank the five actions from one (highest) to five (lowest):

Please rank A, B, C, D, and E in the order that you will most likely take.

	A	B	C	D	E
1					
2					
3					
4					
5					

Finally, after ranking the five actions, participants were asked to choose one of the five:

If you had to pick one of the five above, which one will you choose?

- A**
- B**
- C**
- D**
- E**

Following each situation, participants were reminded that each of the situation was independent -- *“The following situation is independent of the incident above”*.

In Scenario Two, situations were presented such that cash taken by the target character from the petty cash box increased in value from 10 dollar to 50 dollars to 100 dollars to 500 dollars.

Scenario 2. A petty cash box, which has about \$5,000, is accessible to Harper and Jamie. Money withdrawn from the petty cash box must only be used to purchase company

related goods or services. Receipts must be submitted for balancing the ledger and the petty cash box. Harper and Jamie must record each transaction in a ledger. Harper is the main person responsible for overseeing the petty cash box.

Situation 1. On Monday, after checking the ledger, Harper noticed that \$10 was missing from the petty cash box. Harper saw Jamie returning \$10 into the petty cash box. The only plausible and logical conclusion for Harper to reach is that Jamie used this money for personal use over the weekend.

Situation 2. On Monday, after checking the ledger, Harper noticed that \$50 was missing from the petty cash box. Harper saw Jamie returning \$50 into the petty cash box. The only plausible and logical conclusion for Harper to reach is that Jamie used this money for personal use over the weekend.

Situation 3. On Monday, after checking the ledger, Harper noticed that \$100 was missing from the petty cash box. Harper saw Jamie returning \$100 into the petty cash box. The only plausible and logical conclusion for Harper to reach is that Jamie used this money for personal use over the weekend.

Situation 4. On Monday, after checking the ledger, Harper noticed that \$500 was missing from the petty cash box. Harper saw Jamie returning \$500 into the petty cash box. The only plausible and logical conclusion for Harper to reach is that Jamie used this money for personal use over the weekend.

In Scenario Three, situations were presented where value of stock appropriated to one's personal account by the target character increased in value from \$5,000 to \$10,000 to \$25,000 to \$50,000.

Scenario 3. As a stock trader, Quinn's responsibilities include managing client portfolios, research financial market performance and buying/selling bonds and stocks. Quinn's coworker, Riley, has 5 clients, each worth about \$5 million in portfolio value (total value of about \$25 million). Riley also does personal trading (value of about \$50,000).

Situation 1. On Monday, Quinn overheard Riley planning on transferring \$5,000 from the client's portfolio into Riley's own personal account. One of Riley's personal investments had suffered a substantial loss from stock market crash on the previous Friday. Riley is planning on transferring the money to tide over until the end of the week when Riley can file for a loan to replenish the client's portfolio without them noticing.

Situation 2. On Monday, Quinn overheard Riley planning on transferring \$10,000 from the client's portfolio into Riley's own personal account. One of Riley's personal

investments had suffered a substantial loss from stock market crash on the previous Friday. Riley is planning on transferring the money to tide over until the end of the week when Riley can file for a loan to replenish the client's portfolio without them noticing.

Situation 3. On Monday, Quinn overheard Riley planning on transferring \$25,000 from the client's portfolio into Riley's own personal account. One of Riley's personal investments had suffered a substantial loss from stock market crash on the previous Friday. Riley is planning on transferring the money to tide over until the end of the week when Riley can file for a loan to replenish the client's portfolio without them noticing.

Situation 4. On Monday, Quinn overheard Riley planning on transferring \$50,000 from the client's portfolio into Riley's own personal account. One of Riley's personal investments had suffered a substantial loss from stock market crash on the previous Friday. Riley is planning on transferring the money to tide over until the end of the week when Riley can file for a loan to replenish the client's portfolio without them noticing.

In Scenario Four, intensity of the behavior by the client increased from overhearing the target character sexually harass the model verbally to witnessing the target character flirt with the model to the target character touching the model inappropriately to the target character touching the model inappropriately more than once. In Situations One, Two and Three, the target character is stated to have sexually harassed the model only once, whereas in Situation Four, the target character is stated to have sexually harassed the model on a few occasions showing the behavior as a pattern.

Scenario 4. Lee had been working for an advertising agency for three years. As a junior designer, Lee's job consisted of designing websites and working with photographers in capturing certain shots for print ads. One day, Lee took a client to a studio to discuss plans of future ads with the photographer and stylist. Once the concept was solidified, the model was brought in to start the photo shoot.

Situation 1. During the photo shoot, Lee overheard the client describe the model as "hot" and "sexy". The model heard these comments and complained to Lee about it later.

Situation 2. During the photo shoot, Lee saw the client flirt with the model. The model seemed uncomfortable with the advances made by the client and complained to Lee about it later.

Situation 3. During the photo shoot, Lee saw the client touch the model inappropriately. The model seemed uncomfortable with touching and complained to Lee about it later.

Situation 4. During the photo shoot, Lee saw the client touch the model inappropriately a FEW TIMES. The model seemed uncomfortable with these actions and complained to Lee about it later.

In Scenario Five, a situation is presented such that sexual harassment was not witnessed but was learned about through the gossip of coworkers.

Scenario 5. Jessie has been working for an apparel company for six years. The company has over 100 stores worldwide. As a sales associate, Jessie oversees sales and operations in one of the stores. Yesterday, Jessie was called in by the manager along with the other sales staff to discuss about strategies to increase sales during the holiday season. During the meeting, some of the sales staff talked about how the manager laid off female employees that the manager found not to be physically appealing.

In Scenario Six, the target character is stated to knowingly dump environmentally harmful products in a river.

Scenario 6. Sam has worked for a national consumer goods company for 5 years. Sam's company produces cleaning agents and home/personal care products. On the way to work one morning, Sam noticed that the manager of another department was dumping solvents and cleaning solutions in a drain that runs into a nearby river, which is the only drinking water source for the communities living in that area. The waste that the company produces is so toxic and harmful in nature, that death would result from continuous ingestion of the polluted water.

In Scenario Seven, the target character is described to unknowingly harm the environment.

Scenario 7. Randy has been working as an assistant manager for a major retail store for 5 years. Randy's responsibilities include managing stock levels, making key decisions about stock control, analyzing sales figures and forecasting future sales volumes to maximize profits. On the way to work one morning, Randy noticed that the Manager of the store had ordered stacking crates of fertilizer in the store's parking lot next to a drain that runs into a nearby river. Inventory was supposed to be stored in a secured covered area in the store according to company policy. However, to maximize the usage of storage space, the fertilizer bags were being stored in the parking lot in the open. There are pesticides in the fertilizer, which can cause serious health problems as

the rainwater would carry some of the pesticide to the river. The river water is used for drinking purposes by the community.

In Scenario Eight, the target character is stated to hear a subordinate reporting to him or her make a comment, which is offensive to homosexuals.

Scenario 8. Aubrey has been working as a salesperson for a sporting goods retailer for three years. The company has six stores statewide. As a salesperson, Aubrey is in charge of greeting customers and making sales.

Situation 1. One day, Aubrey overheard one of the sales staff say "I don't want to be around someone who is gay" and "I can't work with someone who is gay".

Situation 2. One day, Aubrey overheard one of the MANAGERS of the store say "I don't want to be around someone who is gay" and "I can't work with someone who is gay".

b. Translation

The battery of instruments that included the scenarios reported in this essay and the other instruments reported in essay three were translated from English to Japanese using the back translation procedure (Brislin, 1980). Initially, a court interpreter translated the items from English into Japanese and a graduate student translated the Japanese items into English without reference to the original English text. Both translators were first generation Japanese-Americans. A total of five revisions were made on items that were found to have discrepancies between the original English items and the back translated English version. Next, a professor from the Department of East Asian Languages & Literature who is from Japan, assisted in reviewing the accuracy of the Japanese items comparing them with the original English items. After the revisions were made, a professor in the Department of Psychology in Japan, checked the accuracy of the Japanese version. Finally, another psychology professor in Japan reviewed and provided edits for the Japanese version.

c. Sample

Data for this study were collected in the United States and Japan. The respondents were undergraduate business students. Sample sizes varied from 114 in Japan to 251 in the United States. Data was collected from six class sections in Japan and 18 class sections in the United States. One of the students did not report their college level. As a result, the sample from Japan consisted of 14 seniors, 39 juniors, 54 sophomore and six freshmen students. One freshmen and one sophomore did not select a gender. As a result, 46 males and 66 females were recorded for this study. One student was 40 years of age, 47 of the participants were under the age of 20 while the remaining were between the ages of 20 and 23. All of the participants from Japan were single and of Japanese origin. The sample from the United States consisted of 175 seniors, 72 juniors and three sophomore students. 137 males and 113 females participated in this study. Seven students were under the age of 20 and 215 were between the ages of 20 and 39. One student did not answer any of the demographic items and seven students left the age item blank. Three faculty members from Japan and 11 from the United States were involved in data collection.

Permission from faculty from each location was obtained prior to distributing the electronic questionnaire to the students. Students in each location were given the battery of instruments through a link unique to each class and they filled out the questionnaire at a time convenient to them. Students were given extra credit by the professors for completing the instruments.

IV. Results

Data was analyzed for each sample separately and then the samples were compared. Results for each of the following analyses are presented in this section: Ranking Response,

Preferred Choice, Combined Scores of Five Given Responses, Combined Scores of Four Given Response, Whistleblowing Response, Scenario Order Effect, Gender Effect, and Ethnicity Effect. For Ranking Response, frequency was used to identify differences in how the samples differ in the ranking of the five responses in respect to the situation. Frequency was also used in Preferred Choice to highlight differences between the two groups in their selection of the best response to a given situation. For Combined Scores of Five Given Responses, a mean response for each situation was calculated based on the five responses. For Combined Scores of Four Given Responses, a mean response for each situation was calculated after removing one of the responses to improve reliability. For Whistleblowing Response, the mean response of the fifth response for each situation was used to measure the likelihood of reporting the unethical behavior to an external party for each sample. To test if there was an effect of what order the scenarios were presented in, a *t*-test was conducted. A *t*-test was also used to measure gender and ethnicity effect. Response to the first item (I would ignore it) was reverse coded for all scenarios.

A mean score for each situation was computed by adding the scores for the five items. A total of 21 mean scores (S1S1 to S8S2) were computed. Next, the mean score for each situation for each country was computed.

a. Ranking Responses For The Sample From the United States

Participants in this study were asked to rank the five different responses for each situation in the order of their preference. Each response was recoded into numerical value (A=1, B=2, C=3, D=4 and E=5). This is presented in Tables 1 through 8 for the sample from the United States and Tables 9 through 16 for the sample from Japan.

Table 1. Sample from USA: Frequencies (%) for Ranking Responses (n=251)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S1S1R1	129 (51.4)	98 (39)	13 (5.2)	4 (1.6)	7 (2.8)
S1S1R2	44 (17.5)	125 (49.8)	49 (19.5)	24 (9.6)	9 (3.6)
S1S1R3	26 (10.4)	17 (6.8)	116 (46.2)	67 (26.7)	25 (10)
S1S1R4	21 (8.4)	9 (3.6)	54 (21.5)	119 (47.4)	48 (19.1)
S1S1R5	37 (14.7)	5 (2)	21 (8.4)	32 (12.7)	156 (62.2)
S1S2R1	71 (28.3)	124 (49.4)	33 (13.1)	9 (3.6)	14 (5.6)
S1S2R2	56 (22.3)	89 (35.3)	53 (21.1)	40 (15.9)	13 (5.2)
S1S2R3	41 (16.3)	22 (8.8)	95 (37.8)	65 (25.9)	28 (11.2)
S1S2R4	23 (9.2)	14 (5.6)	54 (21.5)	102 (40.6)	58 (23.1)
S1S2R5	66 (26.3)	3 (1.2)	15 (6)	34 (13.5)	133 (53)
S1S3R1	43 (17.1)	82 (32.7)	77 (30.7)	13 (5.2)	36 (14.3)
S1S3R2	24 (9.6)	85 (33.9)	48 (19.1)	62 (24.7)	32 (12.7)
S1S3R3	34 (13.5)	46 (18.3)	69 (27.5)	67 (26.7)	35 (13.9)
S1S3R4	32 (12.7)	33 (13.1)	43 (17.1)	82 (32.7)	61 (24.3)
S1S3R5	125 (49.8)	5 (2)	11 (4.4)	23 (9.2)	87 (34.7)
S1S4R1	27 (10.8)	71 (28.3)	80 (31.9)	16 (6.4)	57 (22.7)
S1S4R2	29 (11.6)	70 (27.9)	54 (21.5)	65 (25.9)	33 (13.10)
S1S4R3	28 (11.2)	43 (17.1)	75 (29.9)	68 (27.1)	37 (14.7)
S1S4R4	32 (12.7)	62 (24.7)	33 (13.1)	70 (27.9)	54 (21.5)
S1S4R5	139 (55.4)	8 (3.2)	13 (5.2)	24 (9.6)	67 (26.7)

Table 2. Sample from USA: Frequencies (%) for Ranking Responses (n=251)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S2S1R1	52 (20.7)	88 (35.1)	90 (35.9)	7 (2.8)	14 (5.6)
S2S1R2	37 (14.7)	109 (43.4)	58 (23.1)	37 (14.7)	10 (4)
S2S1R3	49 (19.5)	21 (8.4)	84 (33.5)	68 (27.1)	29 (11.6)
S2S1R4	19 (7.6)	30 (12)	12 (4.8)	131 (52.2)	59 (23.5)
S2S1R5	97 (38.6)	6 (2.4)	10 (4)	4 (1.6)	134 (53.4)
S2S2R1	26 (10.4)	65 (25.9)	105 (41.8)	31 (12.4)	24 (9.6)
S2S2R2	18 (7.2)	93 (37.1)	53 (21.1)	57 (22.7)	30 (12)
S2S2R3	48 (19.1)	33 (13.1)	61 (24.3)	77 (30.7)	32 (12.7)
S2S2R4	28 (11.2)	56 (22.3)	23 (9.2)	78 (31.1)	66 (26.3)
S2S2R5	141 (56.2)	2 (0.8)	7 (2.8)	5 (2)	96 (38.2)
S2S3R1	19 (7.6)	44 (17.5)	101 (40.2)	39 (15.5)	48 (19.1)
S2S3R2	10 (4)	70 (27.9)	42 (16.7)	92 (36.7)	37 (14.7)
S2S3R3	36 (14.3)	27 (10.8)	78 (31.1)	60 (23.9)	50 (19.9)
S2S3R4	21 (8.4)	107 (42.6)	18 (7.2)	51 (20.3)	54 (21.5)
S2S3R5	174 (69.3)	4 (1.6)	8 (3.2)	5 (2)	60 (23.9)
S2S4R1	15 (6)	26 (10.4)	60 (23.9)	53 (21.1)	97 (38.6)
S2S4R2	5 (2)	42 (16.7)	40 (15.9)	126 (50.2)	38 (15.1)
S2S4R3	18 (7.2)	46 (18.3)	109 (43.4)	36 (14.3)	42 (16.7)
S2S4R4	14 (5.6)	133 (53)	30 (12)	33 (13.1)	41 (16.3)
S2S4R5	206 (82.1)	5 (2)	6 (2.4)	1 (0.4)	33 (13.1)

Table 3. Sample from USA: Frequencies (%) for Ranking Responses (n=251)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S3S1R1	17 (6.8)	30 (12)	68 (27.1)	92 (36.7)	44 (17.5)
S3S1R2	17 (6.8)	58 (23.1)	52 (20.7)	78 (31.1)	46 (18.3)
S3S1R3	18 (7.2)	64 (25.5)	85 (33.9)	39 (15.5)	45 (17.9)
S3S1R4	34 (13.5)	93 (37.1)	34 (13.5)	32 (12.7)	58 (23.1)
S3S1R5	170 (67.7)	6 (2.4)	7 (2.8)	10 (4)	58 (23.1)
S3S2R1	15 (6)	18 (7.2)	58 (23.1)	107 (42.6)	53 (21.1)
S3S2R2	5 (2)	51 (20.3)	49 (19.5)	87 (34.7)	59 (23.5)
S3S2R3	11 (4.4)	55 (21.9)	102 (40.6)	30 (12)	53 (21.1)
S3S2R4	24 (9.6)	125 (49.8)	30 (12)	23 (9.2)	49 (19.5)
S3S2R5	199 (79.3)	3 (1.2)	7 (2.8)	4 (1.6)	38 (15.1)
S3S3R1	12 (4.8)	17 (6.8)	52 (20.7)	94 (37.5)	76 (30.3)
S3S3R2	5 (2)	33 (13.1)	45 (17.9)	108 (43)	60 (23.9)
S3S3R3	10 (4)	64 (25.5)	107 (42.6)	23 (9.2)	47 (18.7)
S3S3R4	24 (9.6)	128 (51)	37 (14.7)	19 (7.6)	43 (17.1)
S3S3R5	207 (82.5)	8 (3.2)	7 (2.8)	3 (1.2)	26 (10.4)
S3S4R1	12 (4.8)	11 (4.4)	30 (12)	110 (43.8)	88 (35.1)
S3S4R2	4 (1.6)	27 (10.8)	48 (19.1)	101 (40.2)	71 (28.3)
S3S4R3	8 (3.2)	67 (26.7)	119 (47.4)	17 (6.8)	40 (15.9)
S3S4R4	22 (8.8)	138 (55)	40 (15.9)	12 (4.8)	39 (15.5)
S3S4R5	212 (84.5)	6 (2.4)	8 (3.2)	3 (1.2)	22 (8.8)

Table 4. Sample from USA: Frequencies (%) for Ranking Responses (n=251)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S4S1R1	42 (16.7)	80 (31.9)	82 (32.7)	38 (15.1)	9 (3.6)
S4S1R2	24 (9.6)	89 (35.5)	77 (30.7)	49 (19.5)	12 (4.8)
S4S1R3	42 (16.7)	42 (16.7)	70 (27.9)	77 (30.7)	20 (8)
S4S1R4	49 (19.5)	34 (13.5)	17 (6.8)	78 (31.1)	73 (29.1)
S4S1R5	109 (43.4)	4 (1.6)	8 (3.2)	5 (2)	125 (49.8)
S4S2R1	20 (8)	60 (23.9)	105 (41.8)	56 (22.3)	10 (4)
S4S2R2	13 (5.2)	67 (26.7)	75 (29.9)	75 (29.9)	21 (8.4)
S4S2R3	27 (10.8)	60 (23.9)	49 (19.5)	70 (27.9)	45 (17.9)
S4S2R4	52 (20.7)	60 (23.9)	15 (6)	41 (16.3)	83 (33.1)
S4S2R5	159 (63.3)	4 (1.6)	2 (0.8)	3 (1.2)	83 (33.1)
S4S3R1	14 (5.6)	22 (8.8)	83 (33.1)	89 (35.5)	43 (17.1)
S4S3R2	8 (3.2)	37 (14.7)	63 (25.1)	103 (41)	40 (15.9)
S4S3R3	14 (5.6)	49 (19.5)	82 (32.7)	36 (14.3)	70 (27.9)
S4S3R4	24 (9.6)	132 (52.6)	14 (5.6)	20 (8)	61 (24.3)
S4S3R5	207 (82.5)	6 (2.4)	6 (2.4)	2 (0.8)	30 (12)
S4S4R1	14 (5.6)	16 (6.4)	49 (19.5)	110 (43.8)	62 (24.7)
S4S4R2	4 (1.6)	25 (10)	63 (25.1)	102 (40.6)	57 (22.7)
S4S4R3	7 (2.8)	50 (19.9)	118 (47)	23 (9.2)	53 (21.1)
S4S4R4	25 (10)	154 (61.4)	14 (5.6)	13 (5.2)	45 (17.9)
S4S4R5	210 (83.7)	5 (2)	6 (2.4)	3 (1.2)	27 (10.8)

Table 5. Sample from USA: Frequencies (%) for Ranking Responses (n=251)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S5R1	50 (19.9)	92 (36.7)	26 (10.4)	53 (21.1)	30 (12)
S5R2	35 (13.9)	62 (24.7)	48 (19.1)	71 (28.3)	35 (13.9)
S5R3	20 (8)	33 (13.1)	108 (43)	50 (19.9)	40 (15.9)
S5R4	21 (8.4)	66 (26.3)	46 (18.3)	62 (24.7)	56 (22.3)
S5R5	134 (53.4)	5 (2)	19 (7.6)	11 (4.4)	82 (32.7)

Table 6. Sample from USA: Frequencies (%) for Ranking Responses (n=251)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S6R1	14 (5.6)	18 (7.2)	42 (16.7)	80 (31.9)	97 (38.6)
S6R2	5 (2)	28 (11.2)	35 (13.9)	121 (48.2)	62 (24.7)
S6R3	8 (3.2)	44 (17.5)	137 (54.6)	30 (12)	32 (12.7)
S6R4	22 (8.8)	155 (61.8)	25 (10)	15 (6)	34 (13.5)
S6R5	206 (82.1)	6 (2.4)	9 (3.6)	2 (0.8)	28 (11.2)

Table 7. Sample from USA: Frequencies (%) for Ranking Responses (n=251)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S7R1	13 (5.2)	15 (6)	70 (27.9)	94 (37.9)	59 (23.5)
S7R2	7 (2.8)	31 (12.4)	58 (23.1)	105 (41.8)	50 (19.9)
S7R3	9 (3.6)	53 (21.1)	95 (37.8)	31 (12.4)	63 (25.1)
S7R4	27 (10.8)	142 (56.6)	17 (6.8)	20 (8)	45 (17.9)
S7R5	203 (80.9)	6 (2.4)	7 (2.8)	2 (0.8)	33 (13.1)

Table 8. Sample from USA: Frequencies (%) for Ranking Responses (n=251)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S8S1R1	48 (19.1)	56 (22.3)	77 (30.7)	48 (19.1)	22 (8.8)
S8S1R2	25 (10)	70 (27.9)	72 (28.7)	67 (26.7)	17 (6.8)
S8S1R3	30 (12)	51 (20.3)	78 (31.1)	57 (22.7)	35 (13.9)
S8S1R4	33 (13.1)	64 (25.5)	20 (8)	72 (28.7)	62 (24.7)
S8S1R5	129 (51.4)	5 (2)	7 (2.8)	4 (1.6)	106 (42.2)
S8S2R1	38 (15.1)	36 (14.3)	49 (19.5)	88 (35.1)	40 (15.9)
S8S2R2	13 (5.2)	59 (23.2)	55 (21.9)	83 (33.1)	41 (16.3)
S8S2R3	13 (5.2)	67 (26.7)	98 (39)	34 (13.5)	39 (15.50)
S8S2R4	32 (12.7)	88 (35.1)	31 (12.4)	41 (16.3)	59 (23.5)
S8S2R5	163 (64.9)	7 (2.8)	14 (5.6)	4 (1.6)	63 (25.1)

Reported in Tables 1 through 8 is the frequency of the ranked response for each situation in the sample from the United States. Initially, participants chose to “ignore the situation” as their first choice when the moral intensity was low (mean = 1.65). As the intensity increased, taking some sort of action became the first choice (mean = 3.02). When the value of the office supply was \$1, the last choice of action was to “inform the boss” (mean = 4.06). When the value increased to \$20, the sample from the United States chose to “ignore the situation” (mean = 2.49) as their last choice of action.

When cash is involved, the participants chose to “keep an eye on the target person” as their first choice (mean = 2.37) and “inform the boss” as their last choice (mean = 3.29) when the amount taken was \$10. When the cash amount increased to \$500, they chose to “inform the boss” as their first choice of action (mean = 3.76) and “ignore the situation” as their last choice (mean = 1.61). When the situation involved the unauthorized transfer of stocks from a client’s account to the target person’s personal account, the sample from the United States chose to “inform the boss” as their first choice (mean = 3.46) when the amount taken was \$5,000. Choosing “ignore the situation” was their last choice of action (mean = 2.12). When the cash amount increased to \$50,000, they still chose to “inform the boss” as their first choice of action (mean = 4.00) and “ignore the situation” as their last choice (mean = 1.47).

When the situation involved receiving a report about sexual harassment or witnessing the client flirt with the model, the participants chose to “keep an eye on the target person” as their first choice (mean = 2.57). When the participants witnessed the sexual harassment taking place once or multiple times, the first choice of action shifted to “inform the boss” as their first choice of action (S4S2R1: mean = 2.90; S4S3R1: mean = 3.50; S4S4R1: mean = 3.76). “Ignore the

situation” was the last choice all through the four situations (S4S1R5: mean = 3.13; S4S2R5: mean = 2.39; S4S3R5: mean = 1.57; S4S4R5: mean = 1.53).

In Scenario Six where a manager is stated to pollute the environment knowingly, participants chose “report to the EPA” as their first choice of action (mean = 3.91) (the only scenario where blowing the whistle was the first choice). They chose to “ignore the situation” as their last choice of action (mean = 1.57). In Scenario Seven where a manager is said to pollute the environment unknowingly, the participants chose to “inform the boss” as their first choice (mean = 3.68) and “ignore the situation” as their last choice of action (mean = 1.63).

Finally, in Scenario Eight, participants chose to “confront the target person in private” as their first choice of action (mean = 2.76) when overhearing another staff refusing to work because of subordinate’s homosexuality and “ignore the situation” as their last choice (mean = 2.81). They chose to “inform the boss” if the target person was their manager as their first choice (mean = 3.22) and “ignore the situation” as their last choice (mean = 2.19).

b. Ranking Responses for the Sample from Japan

Reported in Tables 9 through 16 is the frequency of the ranked response for each situation in the sample from Japan. Initially, participants chose to “keep an eye on the target person” as their first choice when the moral intensity was low (mean = 1.93). As the intensity increased, taking some sort of action became the first choice (mean = 2.80). When the value of the office supply was \$1, the last choice of action was to “inform the boss” (mean = 4.07). When the value increased to \$20, the sample from the United States chose to “ignore the situation” (mean = 2.54) as their last choice of action.

Table 9. Sample from Japan: Frequencies (%) for Ranking Responses (n=114)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S1S1R1	35 (30.7)	55 (48.2)	16 (14)	4 (3.5)	4 (3.5)
S1S1R2	24 (21.1)	44 (38.6)	36 (31.6)	5 (4.4)	5 (4.4)
S1S1R3	24 (21.1)	12 (10.5)	36 (31.6)	29 (25.4)	13 (11.4)
S1S1R4	12 (10.5)	2 (1.8)	16 (14)	56 (49.1)	28 (24.6)
S1S1R5	17 (14.9)	1 (0.9)	12 (10.5)	19 (16.7)	65 (57)
S1S2R1	26 (22.8)	57 (50)	23 (20.2)	3 (2.6)	5 (4.4)
S1S2R2	21 (18.4)	38 (33.3)	32 (28.1)	14 (12.3)	9 (7.9)
S1S2R3	14 (12.3)	12 (10.5)	39 (34.2)	37 (32.5)	12 (10.5)
S1S2R4	17 (14.9)	5 (4.4)	15 (13.2)	39 (34.2)	38 (33.3)
S1S2R5	37 (32.5)	2 (1.8)	8 (7)	19 (16.7)	48 (42.1)
S1S3R1	15 (13.2)	45 (39.5)	34 (29.8)	7 (6.1)	13 (11.4)
S1S3R2	20 (17.5)	37 (32.5)	28 (24.6)	17 (14.9)	12 (10.5)
S1S3R3	11 (9.6)	20 (17.5)	32 (28.1)	36 (31.6)	15 (13.2)
S1S3R4	17 (14.9)	10 (8.8)	14 (12.3)	37 (32.5)	36 (31.6)
S1S3R5	52 (45.6)	2 (1.8)	10 (8.8)	14 (12.3)	36 (31.6)
S1S4R1	12 (10.5)	39 (34.2)	35 (30.7)	10 (8.8)	18 (15.8)
S1S4R2	11 (9.6)	31 (27.2)	30 (26.3)	21 (18.4)	21 (18.4)
S1S4R3	15 (13.2)	18 (15.8)	24 (21.1)	41 (36)	16 (14)
S1S4R4	15 (13.2)	24 (21.1)	16 (14)	30 (26.3)	29 (25.4)
S1S4R5	61 (53.5)	4 (3.5)	10 (8.8)	11 (9.6)	28 (24.6)

Table 10. Sample from Japan: Frequencies (%) for Ranking Responses (n=114)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S2S1R1	13 (11.4)	53 (46.5)	38 (33.3)	4 (3.5)	6 (5.3)
S2S1R2	21 (18.4)	39 (34.2)	35 (30.7)	18 (15.8)	1 (0.9)
S2S1R3	28 (24.6)	11 (9.6)	29 (25.4)	37 (32.5)	9 (7.9)
S2S1R4	15 (13.2)	10 (8.8)	4 (3.5)	53 (46.5)	32 (28.1)
S2S1R5	37 (32.5)	2 (1.8)	8 (7)	1 (0.9)	66 (57.9)
S2S2R1	11 (9.6)	40 (35.1)	44 (38.6)	12 (10.5)	7 (6.1)
S2S2R2	14 (12.3)	35 (30.7)	29 (25.4)	30 (26.3)	6 (5.3)
S2S2R3	20 (17.5)	22 (19.3)	26 (22.8)	33 (28.9)	13 (11.4)
S2S2R4	14 (12.3)	16 (14)	5 (4.4)	36 (31.6)	43 (37.7)
S2S2R5	55 (48.2)	3 (2.6)	10 (8.8)	4 (3.5)	42 (36.8)
S2S3R1	6 (5.3)	26 (22.8)	44 (38.6)	22 (19.3)	16 (14)
S2S3R2	9 (7.9)	27 (23.7)	27 (23.7)	36 (31.6)	15 (13.2)
S2S3R3	19 (16.7)	27 (23.7)	24 (21.1)	25 (21.9)	19 (16.7)
S2S3R4	16 (14)	30 (26.3)	11 (9.6)	27 (23.7)	30 (26.3)
S2S3R5	64 (56.1)	5 (4.4)	8 (7)	3 (2.6)	34 (29.8)
S2S4R1	4 (3.5)	23 (20.2)	32 (28.1)	24 (21.1)	31 (27.2)
S2S4R2	7 (6.1)	16 (14)	25 (21.9)	51 (44.7)	15 (13.2)
S2S4R3	15 (13.2)	23 (20.2)	37 (32.5)	15 (13.2)	24 (21.1)
S2S4R4	15 (13.2)	46 (40.2)	11 (9.6)	16 (14)	26 (22.8)
S2S4R5	74 (54.9)	5 (4.4)	10 (8.8)	7 (6.1)	18 (15.8)

Table 11. Sample from Japan: Frequencies (%) for Ranking Responses (n=114)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S3S1R1	2 (1.8)	32 (28.1)	31 (27.2)	30 (26.3)	19 (16.7)
S3S1R2	11 (9.6)	24 (21.1)	33 (28.9)	31 (27.2)	15 (13.2)
S3S1R3	13 (11.4)	23 (20.2)	33 (28.9)	28 (24.6)	17 (14.9)
S3S1R4	19 (16.7)	31 (27.2)	9 (7.9)	23 (20.2)	32 (28.1)
S3S1R5	69 (60.5)	4 (3.5)	8 (7)	3 (2.6)	30 (26.3)
S3S2R1	4 (3.5)	21 (18.4)	30 (26.3)	38 (33.3)	21 (18.4)
S3S2R2	8 (7)	16 (14)	25 (21.9)	40 (35.1)	25 (21.9)
S3S2R3	13 (11.4)	31 (27.2)	39 (34.2)	14 (12.3)	17 (14.9)
S3S2R4	13 (11.4)	45 (39.5)	10 (8.8)	18 (15.8)	28 (24.6)
S3S2R5	79 (69.3)	2 (1.8)	10 (8.8)	2 (1.8)	21 (18.4)
S3S3R1	3 (2.6)	17 (14.9)	23 (20.2)	40 (35.1)	31 (27.2)
S3S3R2	7 (6.1)	12 (10.5)	27 (23.7)	46 (40.4)	22 (19.3)
S3S3R3	9 (7.9)	32 (28.1)	41 (36)	12 (10.5)	20 (17.5)
S3S3R4	17 (14.9)	48 (42.1)	15 (13.2)	12 (10.5)	22 (19.3)
S3S3R5	78 (68.4)	6 (5.3)	10 (8.8)	3 (2.6)	17 (14.9)
S3S4R1	2 (1.8)	15 (13.2)	22 (19.3)	43 (37.7)	32 (28.1)
S3S4R2	6 (5.3)	11 (9.3)	23 (20.2)	46 (40.4)	28 (24.6)
S3S4R3	4 (3.5)	25 (21.9)	46 (40.4)	15 (13.2)	24 (12.2)
S3S4R4	16 (14)	58 (50.9)	13 (11.4)	8 (7)	19 (16.7)
S3S4R5	86 (75.4)	6 (5.3)	10 (8.8)	0	12 (10.5)

Table 12. Sample from Japan: Frequencies (%) for Ranking Responses (n=114)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S4S1R1	8 (7)	58 (50.9)	28 (24.6)	16 (14)	4 (3.5)
S4S1R2	26 (22.8)	37 (32.5)	33 (28.9)	17 (14.9)	1 (0.9)
S4S1R3	25 (21.9)	10 (8.8)	39 (34.2)	34 (29.8)	6 (5.3)
S4S1R4	18 (15.8)	8 (7)	7 (6.1)	43 (37.7)	38 (33.3)
S4S1R5	36 (31.6)	1 (0.9)	9 (7.9)	2 (1.8)	66 (57.9)
S4S2R1	4 (3.5)	39 (34.2)	35 (30.7)	25 (21.9)	11 (9.6)
S4S2R2	13 (11.4)	36 (31.6)	29 (25.4)	30 (26.3)	6 (5.3)
S4S2R3	23 (20.2)	22 (19.3)	28 (24.6)	30 (26.3)	11 (9.6)
S4S2R4	18 (15.8)	17 (14.9)	11 (9.6)	24 (21.1)	44 (38.6)
S4S2R5	56 (49.1)	1 (0.9)	10 (8.8)	4 (3.5)	43 (37.7)
S4S3R1	2 (1.8)	25 (21.9)	35 (30.7)	39 (34.2)	13 (11.4)
S4S3R2	11 (9.6)	32 (28.1)	27 (23.7)	29 (25.4)	15 (13.2)
S4S3R3	11 (9.6)	26 (22.8)	38 (33.3)	28 (24.6)	11 (9.6)
S4S3R4	15 (13.2)	29 (25.4)	9 (7.9)	19 (16.7)	42 (36.8)
S4S3R5	75 (65.8)	2 (1.8)	6 (5.3)	1 (0.9)	30 (26.3)
S4S4R1	0	14 (12.3)	32 (28.1)	53 (46.5)	15 (13.2)
S4S4R2	7 (6.1)	33 (28.9)	26 (22.8)	27 (23.7)	21 (18.4)
S4S4R3	11 (9.6)	24 (21.1)	37 (32.5)	20 (17.5)	22 (19.3)
S4S4R4	12 (10.5)	42 (36.8)	15 (13.2)	11 (9.6)	34 (29.8)
S4S4R5	85 (74.6)	2 (1.8)	5 (4.4)	0	22 (19.3)

Table 13. Sample from Japan: Frequencies (%) for Ranking Responses (n=114)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S5R1	22 (19.3)	48 (42.1)	10 (8.8)	25 (21.9)	9 (7.9)
S5R2	23 (20.2)	26 (22.8)	22 (19.3)	26 (22.8)	17 (14.9)
S5R3	15 (13.2)	18 (15.8)	41 (36)	22 (19.3)	18 (15.8)
S5R4	12 (10.5)	22 (19.3)	21 (18.4)	36 (31.6)	23 (20.2)
S5R5	44 (38.6)	4 (3.5)	19 (16.7)	2 (1.8)	45 (39.5)

Table 14. Sample from Japan: Frequencies (%) for Ranking Responses (n=114)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S6R1	3 (2.6)	10 (8.8)	12 (10.5)	59 (51.8)	30 (26.3)
S6R2	5 (4.4)	16 (14.4)	27 (23.7)	36 (31.6)	30 (26.3)
S6R3	8 (7)	44 (38.6)	43 (37.7)	9 (7.9)	10 (8.8)
S6R4	19 (16.7)	40 (35.1)	22 (19.3)	7 (6.1)	26 (22.8)
S6R5	80 (70.2)	6 (5.3)	9 (7.9)	2 (1.8)	17 (14.9)

Table 15. Sample from Japan: Frequencies (%) for Ranking Responses (n=114)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S7R1	3 (2.6)	15 (13.2)	25 (21.9)	52 (45.6)	19 (16.7)
S7R2	7 (6.1)	27 (23.7)	30 (26.3)	35 (30.7)	15 (13.2)
S7R3	7 (6.1)	24 (21.1)	40 (35.1)	15 (13.2)	28 (24.6)
S7R4	17 (14.9)	45 (39.5)	12 (10.5)	11 (9.6)	29 (25.4)
S7R5	80 (70.2)	4 (3.5)	8 (7)	0	22 (19.3)

Table 16. Sample from Japan: Frequencies (%) for Ranking Responses (n=114)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S8S1R1	29 (25.4)	35 (30.7)	36 (31.6)	4 (3.5)	10 (8.8)
S8S1R2	22 (19.3)	50 (43.9)	21 (18.4)	19 (16.7)	2 (1.8)
S8S1R3	23 (20.2)	16 (14)	45 (39.5)	25 (21.9)	5 (4.4)
S8S1R4	8 (7)	13 (11.4)	10 (8.8)	63 (55.3)	20 (17.5)
S8S1R5	33 (28.9)	0	4 (3.5)	1 (0.9)	76 (66.7)
S8S2R1	26 (22.8)	37 (32.5)	19 (16.7)	22 (19.3)	10 (8.8)
S8S2R2	21 (18.4)	41 (36)	21 (18.4)	23 (20.2)	8 (7)
S8S2R3	14 (12.3)	17 (14.9)	55 (48.2)	17 (14.9)	11 (9.6)
S8S2R4	11 (9.6)	20 (17.5)	12 (10.5)	49 (43)	22 (19.3)
S8S2R5	41 (36)	1 (0.9)	7 (6.1)	4 (3.5)	61 (53.5)

When cash is involved, the participants chose to “keep an eye on the target person” as their first choice (mean = 2.34) and “inform the boss” as their last choice (mean = 3.68) when the amount taken was \$10. When the cash amount increased to \$500, they chose to “report to the boss” as their first choice of action (mean = 3.46) and “ignore the situation” as their last choice (mean = 2.04). When the situation involved the unauthorized transfer of stocks from a client’s account to the target person’s personal account, the sample from Japan chose both to “keep an eye” as their first choice (mean = 3.32) when the amount taken was \$5,000. Choosing to “ignore the situation” was their last choice of action (mean = 2.20). When the stock value increased to \$50,000, they still chose to “inform the boss” as their first choice of action (mean = 3.73) and “ignore the situation” as their last choice (mean = 1.73).

When the situation involved receiving a report about sexual harassment or witnessing the client flirt with the model, the participants chose to “keep an eye on the target person” as their first choice (mean = 2.48). Their last choice was to “inform the boss” (mean = 3.71). When the participants witnessed the sexual harassment, their first choice of action shifted to “inform the boss”(mean = 3.18). When the participants witnessed the sexual harassment taking place multiple times, the first choice of action was to “inform the boss” (mean = 3.55). “Ignore the situation” was the last choice for the remaining three situations (S4S2R5: mean = 3.13; S4S3R5: mean = 2.45; S4S4R5: mean = 2.05).

In Scenario Six where a manager is stated to pollute the environment knowingly, participants chose to “inform the boss” as their first choice of action (mean = 3.86). They chose to “ignore the situation” as their last choice of action (mean = 1.89). In Scenario Seven where a manager is said to pollute the environment unknowingly, the participants chose to “inform the

boss” as their first choice (mean = 3.70) and “ignore the situation” as their last choice of action (mean = 1.88).

Finally, in Scenario Eight, participants chose to “confront the target person in private” on the staff as their first choice of action (mean = 2.39) when overhearing another staff refusing to work because of subordinate’s homosexuality and “inform the boss” as their last choice (mean = 4.04). They chose to “keep an eye on the target person” as their first choice (mean = 2.46) and “inform the boss” as their last choice (mean = 3.63).

c. Combined Score of the Ranking Responses for the United States and Japan

Reported in Tables 17 through 24 are the results of the *t*-test of the ranked responses for each situation for the samples from the United States and Japan. Findings show significant difference between the two samples on 45 out of the 104 ranked responses.

Table 17. Descriptive Statistics and *t*-test for Ranking Choice

Variables	USA (n=251)		95% C.I.		Japan (n=114)		95% C.I.		<i>t</i>	<i>p</i>	Cohen's <i>d</i>
	M	SD	Lower	Upper	M	SD	Lower	Upper			
S1S1R1	1.65	0.87	1.54	1.76	1.93	0.83	1.83	2.19	-3.50	0.00	-0.32
S1S1R2	2.32	0.99	2.20	2.44	2.14	0.86	2.14	2.51	-0.05	0.96	0.19
S1S1R3	3.19	1.06	3.06	3.32	3.02	1.26	2.72	3.20	1.83	0.07	0.15
S1S1R4	3.65	1.09	3.52	3.79	3.80	1.09	3.54	3.97	-0.80	0.42	-0.14
S1S1R5	4.06	1.45	3.87	4.24	4.07	1.48	3.73	4.27	0.34	0.73	-0.01
S1S2R1	2.09	1.03	1.96	2.22	2.07	0.78	1.98	2.34	-0.62	0.54	0.02
S1S2R2	2.46	1.15	2.32	2.61	2.30	1.06	2.36	2.79	-0.90	0.37	0.14
S1S2R3	3.07	1.20	2.92	3.22	3.00	1.22	2.97	3.40	-0.87	0.39	0.06
S1S2R4	3.63	1.17	3.48	3.77	4.04	1.09	3.41	3.92	-0.27	0.79	-0.36
S1S2R5	3.66	1.70	3.45	3.87	3.55	1.78	3.02	3.67	1.62	0.11	0.06
S1S3R1	2.67	1.24	2.52	2.82	2.50	1.01	2.42	2.84	0.28	0.78	0.15
S1S3R2	2.97	1.22	2.82	3.12	2.29	1.09	2.46	2.91	2.09	0.04	0.59
S1S3R3	3.09	1.24	2.94	3.25	3.25	1.19	2.99	3.43	-0.86	0.39	-0.13
S1S3R4	3.43	1.33	3.26	3.59	3.82	1.25	3.31	3.83	-0.94	0.35	-0.31
S1S3R5	2.77	1.86	2.54	3.00	3.04	1.87	2.49	3.16	-0.27	0.79	-0.14
S1S4R1	3.02	1.30	2.86	3.18	2.80	1.09	2.63	3.08	1.17	0.24	0.18
S1S4R2	3.01	1.24	2.86	3.17	2.73	1.23	2.85	3.32	-0.54	0.59	0.23
S1S4R3	3.17	1.21	3.02	3.32	3.20	1.34	2.99	3.45	-0.35	0.73	-0.02
S1S4R4	3.21	1.36	3.04	3.38	3.63	1.29	3.04	3.56	-0.59	0.56	-0.32
S1S4R5	2.49	1.78	2.27	2.71	2.54	1.81	2.16	2.80	0.04	0.97	-0.03

* $p < .05$, two-tailed** $p < .01$, two-tailed

Table 18. Descriptive Statistics and *t*-test for Ranking Choice

Variables	USA (n=251)		95% C.I.		Japan (n=114)		95% C.I.		<i>t</i>	<i>p</i>	Cohen's <i>d</i>
	M	SD	Lower	Upper	M	SD	Lower	Upper			
S2S1R1	2.37	1.02	2.25	2.50	2.34	0.75	2.27	2.62	-0.65	0.52	0.04
S2S1R2	2.50	1.04	2.37	2.63	2.25	0.90	2.28	2.65	0.29	0.78	0.26
S2S1R3	3.03	1.27	2.87	3.19	2.70	1.29	2.65	3.14	0.92	0.36	0.26
S2S1R4	3.72	1.17	3.58	3.87	4.02	1.12	3.43	3.92	0.33	0.74	-0.26
S2S1R5	3.29	1.91	3.05	3.52	3.68	1.84	3.16	3.84	-1.00	0.32	-0.21
S2S2R1	2.85	1.08	2.71	2.98	2.57	0.81	2.50	2.87	1.38	0.17	0.29
S2S2R2	2.95	1.17	2.81	3.10	2.59	1.02	2.61	3.02	1.05	0.30	0.33
S2S2R3	3.05	1.31	2.88	3.21	2.88	1.32	2.74	3.21	0.50	0.61	0.13
S2S2R4	3.39	1.37	3.22	3.56	4.00	1.26	3.42	3.95	-1.88	0.06	-0.46
S2S2R5	2.65	1.92	2.41	2.89	2.89	1.92	2.44	3.13	-0.59	0.55	-0.12
S2S3R1	3.21	1.17	3.07	3.36	3.09	0.96	2.94	3.34	0.55	0.58	0.11
S2S3R2	3.30	1.14	3.16	3.44	2.93	1.23	2.97	3.40	0.91	0.36	0.31
S2S3R3	3.24	1.29	3.08	3.40	2.96	1.33	2.73	3.23	1.77	0.08	0.21
S2S3R4	3.04	1.35	2.87	3.21	3.48	1.44	2.95	3.49	-1.15	0.25	-0.32
S2S3R5	2.10	1.72	1.88	2.31	2.52	1.86	2.12	2.79	-1.83	0.07	-0.24
S2S4R1	3.76	1.24	3.61	3.91	3.46	1.19	3.26	3.70	2.02	0.04	0.24
S2S4R2	3.60	1.00	3.47	3.72	3.21	1.11	3.25	3.65	1.30	0.20	0.36
S2S4R3	3.15	1.12	3.01	3.29	3.16	1.30	2.85	3.33	0.48	0.63	-0.01
S2S4R4	2.82	1.23	2.66	2.97	3.09	1.40	2.67	3.19	-0.78	0.44	-0.21
S2S4R5	1.61	1.38	1.43	1.78	2.04	1.63	1.75	2.32	-2.65	0.01	-0.29

* $p < .05$, two-tailed** $p < .01$, two-tailed

Table 19. Descriptive Statistics and *t*-test for Ranking Choice

Variables	USA (n=251)		95% C.I.		Japan (n=114)		95% C.I.		<i>t</i>	<i>p</i>	Cohen's <i>d</i>
	M	SD	Lower	Upper	M	SD	Lower	Upper			
S3S1R1	3.46	1.12	3.32	3.60	3.32	1.08	3.08	3.49	1.44	0.15	0.13
S3S1R2	3.31	1.21	3.16	3.46	3.02	1.10	2.91	3.35	1.32	0.19	0.25
S3S1R3	3.12	1.19	2.97	3.26	3.20	1.27	2.89	3.34	0.01	0.99	-0.07
S3S1R4	2.95	1.40	2.77	3.12	3.23	1.46	2.88	3.44	-1.29	0.20	-0.20
S3S1R5	2.12	1.71	1.91	2.34	2.20	1.78	1.98	2.63	-0.94	0.35	-0.04
S3S2R1	3.66	1.07	3.52	3.79	3.45	1.11	3.24	3.65	1.72	0.09	0.19
S3S2R2	3.57	1.12	3.43	3.71	3.46	1.17	3.29	3.73	0.51	0.61	0.10
S3S2R3	3.24	1.14	3.09	3.38	3.07	1.19	2.70	3.14	2.39	0.02	0.14
S3S2R4	2.79	1.31	2.63	2.96	3.16	1.40	2.76	3.29	-1.54	0.13	-0.27
S3S2R5	1.72	1.48	1.54	1.90	1.80	1.53	1.69	2.28	-1.53	0.13	-0.05
S3S3R1	3.82	1.09	3.68	3.95	3.57	1.13	3.49	3.90	1.00	0.32	0.22
S3S3R2	3.74	1.03	3.61	3.86	3.46	1.16	3.36	3.77	1.48	0.14	0.25
S3S3R3	3.13	1.11	2.99	3.27	3.11	1.23	2.80	3.24	0.89	0.38	0.02
S3S3R4	2.72	1.26	2.56	2.87	3.04	1.40	2.52	3.02	-0.38	0.71	-0.24
S3S3R5	1.54	1.27	1.38	1.70	1.77	1.43	1.63	2.18	-2.40	0.02	-0.17
S3S4R1	4.00	1.04	3.87	4.13	3.73	1.02	3.58	3.97	1.93	0.05	0.26
S3S4R2	3.83	1.01	3.70	3.95	3.39	1.23	3.49	3.90	1.15	0.25	0.39
S3S4R3	3.06	1.05	2.93	3.19	3.32	1.25	3.05	3.47	-1.71	0.09	-0.23
S3S4R4	2.63	1.20	2.48	2.78	2.75	1.25	2.37	2.85	0.14	0.89	-0.09
S3S4R5	1.47	1.20	1.32	1.62	1.73	1.43	1.41	1.89	-1.26	0.21	-0.20

* $p < .05$, two-tailed** $p < .01$, two-tailed

Table 20. Descriptive Statistics and *t*-test for Ranking Choice

Variables	USA (n=251)		95% C.I.		Japan (n=114)		95% C.I.		<i>t</i>	<i>p</i>	Cohen's <i>d</i>
	M	SD	Lower	Upper	M	SD	Lower	Upper			
S4S1R1	2.57	1.05	2.44	2.70	2.48	0.83	2.39	2.74	0.07	0.94	0.09
S4S1R2	2.75	1.03	2.62	2.87	2.45	1.01	2.20	2.58	3.09	0.00	0.29
S4S1R3	2.96	1.21	2.81	3.11	2.95	1.26	2.65	3.10	0.64	0.53	0.01
S4S1R4	3.37	1.51	3.18	3.55	3.52	1.46	3.40	3.92	-1.75	0.08	-0.10
S4S1R5	3.13	1.94	2.89	3.37	3.71	1.85	3.20	3.87	-1.87	0.06	-0.31
S4S2R1	2.90	0.97	2.78	3.02	2.96	0.93	2.81	3.19	-0.85	0.39	-0.06
S4S2R2	3.10	1.05	2.97	3.23	2.80	1.09	2.62	3.03	2.25	0.03	0.27
S4S2R3	3.18	1.28	3.02	3.34	2.86	1.24	2.62	3.10	2.24	0.03	0.26
S4S2R4	3.17	1.59	2.97	3.37	3.30	1.64	3.24	3.80	-1.96	0.05	-0.08
S4S2R5	2.39	1.88	2.16	2.62	3.13	1.96	2.45	3.15	-1.92	0.06	-0.38
S4S3R1	3.50	1.05	3.37	3.63	3.18	0.88	3.13	3.50	1.56	0.12	0.33
S4S3R2	3.52	1.03	3.39	3.65	2.95	1.12	2.82	3.27	3.86	0.00	0.53
S4S3R3	3.39	1.24	3.24	3.55	2.96	1.24	2.81	3.23	2.78	0.01	0.35
S4S3R4	2.85	1.39	2.68	3.02	3.46	1.54	3.11	3.67	-3.32	0.00	-0.42
S4S3R5	1.57	1.33	1.41	1.74	2.45	1.90	1.88	2.53	-3.76	0.00	-0.54
S4S4R1	3.76	1.07	3.62	3.89	3.55	0.87	3.44	3.77	1.33	0.19	0.21
S4S4R2	3.73	0.97	3.61	3.85	3.05	1.10	2.97	3.42	4.49	0.00	0.65
S4S4R3	3.26	1.09	3.12	3.39	3.09	1.31	2.93	3.39	0.79	0.43	0.14
S4S4R4	2.60	1.27	2.44	2.76	3.21	1.51	2.85	3.38	-3.44	0.00	-0.44
S4S4R5	1.53	1.29	1.37	1.69	2.05	1.74	1.58	2.17	-2.18	0.03	-0.34

* $p < .05$, two-tailed** $p < .01$, two-tailed

Table 21. Descriptive Statistics and *t*-test for Ranking Choice

Variables	USA (n=251)		95% C.I.		Japan (n=114)		95% C.I.		<i>t</i>	<i>p</i>	Cohen's <i>d</i>
	M	SD	Lower	Upper	M	SD	Lower	Upper			
S5R1	2.69	1.33	2.52	2.85	2.77	1.22	2.34	2.80	0.78	0.43	-0.06
S5R2	3.04	1.28	2.88	3.20	2.93	1.43	2.64	3.15	0.95	0.34	0.08
S5R3	3.23	1.11	3.09	3.37	2.96	1.39	2.86	3.32	1.07	0.28	0.21
S5R4	3.26	1.29	3.10	3.42	3.25	1.19	3.08	3.55	-0.36	0.72	0.01
S5R5	2.61	1.83	2.38	2.84	2.98	1.80	2.67	3.33	-1.90	0.06	-0.20

* $p < .05$, two-tailed** $p < .01$, two-tailedTable 22. Descriptive Statistics and *t*-test for Ranking Choice

Variables	USA (n=251)		95% C.I.		Japan (n=114)		95% C.I.		<i>t</i>	<i>p</i>	Cohen's <i>d</i>
	M	SD	Lower	Upper	M	SD	Lower	Upper			
S6R1	3.91	1.16	3.76	4.05	3.86	0.94	3.72	4.08	0.04	0.97	0.05
S6R2	3.82	0.99	3.70	3.95	3.61	1.23	3.40	3.83	1.79	0.07	0.20
S6R3	3.14	0.96	3.02	3.25	2.71	1.02	2.54	2.92	3.69	0.00	0.43
S6R4	2.54	1.17	2.39	2.68	2.86	1.42	2.57	3.09	-2.10	0.04	-0.25
S6R5	1.57	1.31	1.40	1.73	1.89	1.52	1.58	2.13	-1.91	0.06	-0.23

* $p < .05$, two-tailed** $p < .01$, two-tailedTable 23. Descriptive Statistics and *t*-test for Ranking Choice

Variables	USA (n=251)		95% C.I.		Japan (n=114)		95% C.I.		<i>t</i>	<i>p</i>	Cohen's <i>d</i>
	M	SD	Lower	Upper	M	SD	Lower	Upper			
S7R1	3.68	1.06	3.55	3.81	3.70	0.81	3.42	3.79	0.65	0.52	-0.02
S7R2	3.64	1.02	3.51	3.76	3.27	1.21	3.00	3.42	3.57	0.00	0.33
S7R3	3.34	1.17	3.20	3.49	3.27	1.24	3.06	3.52	0.40	0.69	0.06
S7R4	2.66	1.30	2.50	2.82	2.88	1.47	2.64	3.18	-1.67	0.09	-0.16
S7R5	1.63	1.39	1.46	1.80	1.88	1.55	1.65	2.24	-1.94	0.05	-0.17

* $p < .05$, two-tailed** $p < .01$, two-tailed

Table 24. Descriptive Statistics and *t*-test for Ranking Choice

Variables	USA (n=251)		95% C.I.		Japan (n=114)		95% C.I.		<i>t</i>	<i>p</i>	Cohen's <i>d</i>
	M	SD	Lower	Upper	M	SD	Lower	Upper			
S8S1R1	2.76	1.22	2.61	2.91	2.39	1.11	2.18	2.61	2.70	0.01	0.32
S8S1R2	2.92	1.10	2.79	3.06	2.38	0.98	2.19	2.57	4.48	0.00	0.53
S8S1R3	3.06	1.21	2.91	3.21	2.63	1.15	2.55	2.97	2.24	0.03	0.37
S8S1R4	3.26	1.41	3.09	3.44	3.55	1.19	3.44	3.86	-2.58	0.01	-0.22
S8S1R5	2.81	1.94	2.57	3.05	4.04	1.71	3.43	4.10	-4.43	0.00	-0.67
S8S2R1	3.22	1.30	3.06	3.38	2.46	1.24	2.35	2.82	4.35	0.00	0.60
S8S2R2	3.32	1.15	3.18	3.46	2.55	1.16	2.39	2.84	5.34	0.00	0.66
S8S2R3	3.08	1.11	2.94	3.21	3.02	1.15	2.75	3.15	1.03	0.30	0.05
S8S2R4	3.03	1.40	2.85	3.20	3.38	1.27	3.21	3.68	-2.73	0.01	-0.26
S8S2R5	2.19	1.73	1.98	2.41	3.63	1.81	3.03	3.72	-5.91	0.00	-0.81

* $p < .05$, two-tailed** $p < .01$, two-tailed

The sample from the United States had smaller mean responses in Scenario One, Situation One, Rank One ($t(363) = -3.50$, $p = 0.00$, Cohen's $d = -0.32$). However, the sample from the United States had a larger mean response in Scenario One, Situation One, Rank Three ($t(363) = 1.83$, $p = 0.07$, Cohen's $d = 0.15$) and Scenario One, Situation Three, Rank Two ($t(363) = 2.09$, $p = 0.04$, Cohen's $d = 0.59$).

In Scenario Two, the sample from the United States had larger mean responses in Scenario Two, Situation Three, Rank Three ($t(363) = 1.77$, $p = 0.08$, Cohen's $d = 0.21$) and Scenario Two, Situation Four, Rank One ($t(363) = 2.02$, $p = 0.04$, Cohen's $d = 0.24$). The sample from the United States had smaller mean responses in Scenario Two, Situation Two, Rank Four ($t(363) = -1.88$, $p = 0.06$, Cohen's $d = -0.46$), Scenario Two, Situation Three, Rank Five ($t(363) = -1.83$, $p = 0.07$, Cohen's $d = -0.24$) and Scenario Two, Situation Four, Rank Five ($t(363) = -2.65$, $p = 0.01$, Cohen's $d = -0.29$).

In Scenario Three, the sample from the United States had larger mean responses in Scenario Three, Situation Two, Rank One ($t(363) = 1.72, p = 0.09$, Cohen's $d = 0.19$), Scenario Three, Situation Two, Rank Three ($t(363) = 2.39, p = 0.02$, Cohen's $d = 0.14$) and Scenario Three, Situation Four, Rank One ($t(363) = 1.93, p = 0.05$, Cohen's $d = 0.26$). The sample from the United States had smaller mean responses in Scenario Three, Situation Three, Rank Five ($t(363) = -2.40, p = 0.02$, Cohen's $d = -0.17$).

In Scenario Four, the sample from the United States had larger mean responses in Scenario Four, Situation One, Rank Two ($t(363) = 3.09, p = 0.00$, Cohen's $d = 0.29$), Scenario Four, Situation Two, Rank Two ($t(363) = 2.25, p = 0.03$, Cohen's $d = 0.27$), Scenario Four, Situation Two, Rank Three ($t(363) = 2.24, p = 0.03$, Cohen's $d = 0.26$), Scenario Four, Situation Three, Rank Two ($t(363) = 3.86, p = 0.00$, Cohen's $d = 0.53$), Scenario Four, Situation Three, Rank Three ($t(363) = 2.78, p = 0.01$, Cohen's $d = 0.35$), and Scenario Four, Situation Four, Rank Two ($t(363) = 4.49, p = 0.00$, Cohen's $d = 0.65$). The sample from the United States had smaller mean responses in Scenario Four, Situation One, Rank Four ($t(363) = -1.75, p = 0.08$, Cohen's $d = -0.10$), Scenario Four, Situation One, Rank Five ($t(363) = -1.87, p = 0.06$, Cohen's $d = -0.31$), Scenario Four, Situation Two, Rank Four ($t(363) = -1.96, p = 0.05$, Cohen's $d = -0.08$), Scenario Four, Situation Two, Rank Five ($t(363) = -1.92, p = 0.06$, Cohen's $d = -0.38$), Scenario Four, Situation Three, Rank Four ($t(363) = -3.32, p = 0.00$, Cohen's $d = -0.42$), Scenario Four, Situation Three, Rank Five ($t(363) = -3.76, p = 0.00$, Cohen's $d = -0.54$), and Scenario Four, Situation Four, Rank Four ($t(363) = -3.44, p = 0.00$, Cohen's $d = -0.44$). In Scenario Five, the sample from the United States had a smaller mean response for Scenario Five, Rank Five ($t(363) = -1.90, p = 0.06$, Cohen's $d = -0.20$).

In Scenario Six, the sample from the United States had a larger mean response for Rank Two and Three (S6R2: $t(363) = 1.79, p = 0.07$, Cohen's $d = 0.20$; S6R3: $t(363) = 3.69, p = 0.00$, Cohen's $d = 0.43$) and a smaller mean response for Rank Four and Five (S6R4: $t(363) = -2.10, p = 0.04$, Cohen's $d = -0.25$; S6R5: $t(363) = -1.91, p = 0.06$, Cohen's $d = -0.23$). In Scenario Seven, the sample from the United States had a larger mean response for Rank Two ($t(363) = 3.57, p = 0.00$, Cohen's $d = 0.33$) and a smaller mean response from Rank Four and Five (S7R4: $t(363) = -1.67, p = 0.09$, Cohen's $d = -0.16$; S7R5: $t(363) = -1.94, p = 0.05$, Cohen's $d = -0.17$).

Finally, in Scenario Eight, the sample from the United States had larger mean responses in Scenario Eight, Situation One, Rank One, Two and Three (S8S1R1: $t(363) = 2.70, p = 0.01$, Cohen's $d = 0.32$; S8S1R2: $t(363) = 4.48, p = 0.00$, Cohen's $d = 0.53$; S8S1R3: $t(363) = 2.24, p = 0.03$, Cohen's $d = 0.37$) and in Scenario Eight, Situation Two, Rank One and Two (S8S2R1: $t(363) = 4.35, p = 0.00$, Cohen's $d = 0.60$; S8S2R2: $t(363) = 5.34, p = 0.00$, Cohen's $d = 0.66$). The sample from the United States had smaller mean responses in Scenario Eight, Situation One, Rank Four and Five (S8S1R4: $t(363) = -2.58, p = 0.01$, Cohen's $d = -0.22$; S8S1R5: $t(363) = -4.43, p = 0.00$, Cohen's $d = -0.67$) and in Scenario Eight, Situation Two, Rank Four and Five (S8S2R4: $t(363) = -2.73, p = 0.01$, Cohen's $d = -0.26$; S8S2R5: $t(363) = -5.91, p = 0.00$, Cohen's $d = -0.81$).

d. Preferred Choice for the Sample from the United States

Following the ranking of responses, participants in this study were asked to pick only one of the five actions for each situation. Reported in Table 25 is the frequency of the preferred choice of response from the given five responses for each situation in the sample from the United States. Each response was coded into the following values: A=1, B=2, C=3, D=4 and E=5.

Table 25. Sample from USA: Frequencies (%) for Preferred Choice (n=251)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S1S1	109 (43.4)	110 (43.8)	25 (10)	4 (1.6)	3 (1.2)
S1S2	56 (22.3)	134 (53.4)	38 (15.1)	11 (4.4)	12 (4.8)
S1S3	30 (12)	80 (31.9)	87 (34.7)	18 (7.2)	36 (14.3)
S1S4	14 (5.6)	63 (25.1)	92 (36.7)	19 (7.6)	63 (25.1)
S2S1	40 (15.9)	85 (33.9)	103 (41)	12 (4.8)	11 (4.4)
S2S2	11 (4.4)	61 (24.3)	113 (45)	41 (16.3)	25 (10)
S2S3	9 (3.6)	39 (15.5)	101 (40.2)	53 (21.1)	49 (19.5)
S2S4	6 (2.4)	22 (8.8)	57 (22.7)	70 (27.9)	96 (38.2)
S3S1	10 (4)	31 (12.4)	71 (28.3)	96 (38.2)	43 (17.1)
S3S2	9 (3.6)	18 (7.2)	54 (21.5)	111 (44.2)	59 (23.5)
S3S3	6 (2.4)	12 (4.8)	41 (16.3)	112 (44.6)	80 (31.9)
S3S4	6 (2.4)	9 (3.6)	27 (10.8)	120 (47.8)	89 (35.5)
S4S1	35 (13.9)	84 (33.5)	82 (32.7)	43 (17.1)	7 (2.8)
S4S2	14 (5.6)	56 (22.3)	107 (42.6)	63 (25.1)	11 (4.4)
S4S3	9 (3.6)	18 (7.2)	84 (33.5)	98 (39)	42 (16.7)
S4S4	7 (2.8)	13 (5.2)	40 (15.9)	125 (49.8)	66 (26.3)
S5	45 (17.9)	88 (35.1)	27 (10.8)	63 (25.1)	28 (11.2)
S6	6 (2.4)	17 (6.8)	39 (15.5)	87 (34.7)	102 (40.6)
S7	7 (2.8)	8 (3.2)	77 (30.7)	102 (40.6)	57 (22.7)
S8S1	43 (17.1)	55 (21.9)	82 (32.7)	51 (20.3)	20 (8)
S8S2	30 (12)	32 (12.7)	52 (20.7)	100 (39.8)	37 (14.7)

Initially, participants chose to “keep an eye on the target person” when the office supply taken was valued at \$1 (mean = 1.73) but as the intensity increased, “confront the target person in private” became their choice of action (mean = 3.22). When cash was involved, the participants selected “confront the target person in private” when \$10, \$50 and \$100 was taken from the cash box (S2S1: mean = 2.48; S2S2: mean = 3.03; S2S3: mean = 3.37). When the amount was \$500, the participants selected “inform the boss” as their choice of action (mean = 3.91). When the situation involved the unauthorized transfer of money from a client’s account to the target person’s personal account, the sample from the United States chose to “inform the boss”

as their choice of action in four situations (S3S1: mean = 3.52; S3S2: mean = 3.77; S3S3: mean = 3.99; S3S4: mean = 4.10).

When the situation involved receiving a report about sexual harassment, participants chose to “keep an eye on the target person” (mean = 2.61). When the situation involved witnessing the client flirt with the model, the participants chose to “confront the target person in private” (mean = 3.00). When the participants witnessed the sexual harassment taking place once or multiple times, they chose to “inform the boss” (S4S3: mean = 3.58; S4S4: mean = 3.92).

In Scenario Six where a manager is stated to pollute the environment knowingly, participants chose to “report to the EPA” (mean = 4.04). In Scenario Seven where a manager is said to pollute the environment unknowingly, the participants chose to “inform the boss” (mean = 3.77).

Finally, in Scenario Eight, participants chose to “confront the target person in private” as their first choice of action when overhearing another staff refusing to work because of a subordinate’s homosexuality (mean = 2.80) and chose to “inform the boss” if the target person was their manager (mean = 3.33).

e. Preferred Choice for the Sample from Japan

Reported in Table 26 is the frequency of the preferred choice for each situation in the sample from Japan.

Table 26. Sample from Japan: Frequencies (%) for Forced Responses (n=114)

	Ignore It	Keep an eye	Confront in Private	Ask Coworker to Keep an Eye/Inform Boss	Formally report to Boss/ Third Party
S1S1	35 (30.7)	51 (44.7)	18 (15.8)	5 (4.4)	5 (4.4)
S1S2	25 (21.9)	52 (45.6)	28 (24.6)	3 (2.6)	6 (5.3)
S1S3	16 (14)	40 (35.1)	37 (32.5)	7 (6.1)	14 (12.3)
S1S4	15 (13.2)	32 (28.1)	38 (33.3)	11 (9.6)	18 (15.8)
S2S1	15 (13.2)	46 (40.4)	40 (35.1)	7 (6.1)	6 (5.3)
S2S2	11 (9.6)	31 (27.2)	44 (38.6)	21 (18.4)	7 (6.1)
S2S3	7 (6.1)	20 (17.5)	40 (35.1)	33 (28.9)	14 (12.3)
S2S4	2 (1.8)	21 (18.4)	29 (25.4)	33 (28.9)	29 (25.4)
S3S1	2 (1.8)	28 (24.6)	34 (29.8)	35 (30.7)	15 (13.2)
S3S2	2 (1.8)	21 (18.4)	29 (25.4)	40 (35.1)	22 (19.3)
S3S3	2 (1.8)	14 (12.3)	25 (21.9)	45 (39.5)	28 (24.6)
S3S4	2 (1.8)	11 (9.6)	20 (17.5)	46 (40.4)	35 (30.7)
S4S1	7 (6.1)	54 (47.4)	37 (32.5)	12 (10.5)	4 (3.5)
S4S2	4 (3.5)	35 (30.7)	40 (35.1)	28 (24.6)	7 (6.1)
S4S3	2 (1.8)	19 (16.7)	40 (35.1)	43 (37.7)	10 (8.8)
S4S4	0	12 (10.5)	30 (26.3)	58 (50.9)	14 (12.3)
S5	22 (19.3)	48 (42.1)	10 (8.8)	25 (21.9)	9 (7.9)
S6	1 (0.9)	7 (6.1)	15 (13.2)	59 (51.8)	32 (28.1)
S7	1 (0.9)	11 (9.6)	30 (26.3)	54 (47.4)	18 (15.8)
S8S1	26 (22.8)	38 (33.3)	40 (35.1)	5 (4.4)	5 (4.4)
S8S2	26 (22.8)	38 (33.3)	20 (17.5)	22 (19.3)	8 (7)

Initially, participants chose to “keep an eye on the target person” when the office supply taken was valued at \$1 (mean = 2.07) but as the intensity increased, “confront the target person in private” became their choice of action (mean = 2.87). When cash was involved, the participants chose to “confront the target person in private” when the cash value being take was at \$10, \$50 and \$100 (S2S1: mean = 2.50; S2S2: mean = 2.84; S2S3: mean = 3.24). When the situation involved the unauthorized transfer of money from a client’s account to the target person’s personal account, the sample from Japan chose to “inform the boss” as their choice of

action four all four situations (S3S1: mean = 3.29; S3S2: mean = 3.52; S3S3: mean = 3.73; S3S4: mean = 3.89).

When the situation involved receiving a report about sexual harassment, participants chose to “keep an eye on the target person” (mean = 2.58). When the situation involved witnessing the client flirt with the model and witnessing the sexual harassment taking place, the participants chose to “confront the target person in private” (S4S2: mean = 2.99). When the situation involved witnessing the client sexually harassing both once and multiple times, they chose to “inform the boss” (S4S3: mean = 3.35; S4S4: mean = 3.65).

In Scenario Six where a manager is stated to polluting the environment knowingly, participants chose to report to their superior (mean = 4.00). In Scenario Seven where a manager is said to pollute the environment unknowingly, the participants chose “inform the boss” (mean = 3.68).

Finally, in Scenario Eight, participants chose to “confront the target person in private” as their first choice of action when overhearing another staff refusing to work because of subordinate’s homosexuality (mean = 2.34) and chose to “keep an eye on the target person” if the target person was their manager (mean = 2.54).

f. Combined Score of the Preferred Choice for the United States and Japan

Reported in Table 27 are the results of the *t*-test of the preferred choice for each situation in the samples from the United States and Japan. Findings show significant difference between the two samples in five scenarios.

Table 27. Descriptive Statistics and *t*-test for Preferred Choice

Variables	USA (n=251)		95% C.I.		Japan (n=114)		95% C.I.		t	p	Cohen's d
	M	SD	Lower	Upper	M	SD	Lower	Upper			
S1S1	1.73	0.80	1.63	1.83	2.07	1.02	1.88	2.26	-3.42	0.00	-0.37
S1S2	2.16	0.98	2.04	2.28	2.24	1.00	2.05	2.42	-0.70	0.49	-0.08
S1S3	2.80	1.19	2.65	2.95	2.68	1.17	2.46	2.89	0.94	0.35	0.11
S1S4	3.22	1.23	3.06	3.37	2.87	1.24	2.64	3.10	2.49	0.01	0.28
S2S1	2.48	0.96	2.36	2.60	2.50	0.98	2.32	2.68	-0.20	0.84	-0.02
S2S2	3.03	0.99	2.91	3.16	2.84	1.04	2.65	3.03	1.67	0.10	0.19
S2S3	3.37	1.07	3.24	3.51	3.24	1.08	3.04	3.44	1.13	0.26	0.13
S2S4	3.91	1.08	3.77	4.04	3.58	1.11	3.37	3.79	2.67	0.01	0.30
S3S1	3.52	1.04	3.39	3.65	3.29	1.04	3.10	3.48	1.98	0.05	0.22
S3S2	3.77	1.01	3.64	3.89	3.52	1.06	3.32	3.71	2.18	0.03	0.24
S3S3	3.99	0.94	3.87	4.11	3.73	1.02	3.54	3.92	2.37	0.02	0.26
S3S4	4.10	0.90	3.99	4.22	3.89	1.01	3.70	4.07	2.06	0.04	0.23
S4S1	2.61	1.01	2.49	2.74	2.58	0.89	2.41	2.74	0.31	0.75	0.04
S4S2	3.00	0.94	2.89	3.12	2.99	0.97	2.81	3.17	0.12	0.91	0.01
S4S3	3.58	0.97	3.46	3.70	3.35	0.92	3.18	3.52	2.14	0.03	0.24
S4S4	3.92	0.94	3.80	4.03	3.65	0.83	3.49	3.80	2.61	0.01	0.30
S5	2.76	1.31	2.60	2.93	2.57	1.25	2.34	2.80	1.34	0.18	0.15
S6	4.04	1.02	3.92	4.17	4.00	0.86	3.84	4.16	0.40	0.69	0.05
S7	3.77	0.93	3.66	3.89	3.68	0.89	3.51	3.84	0.94	0.35	0.11
S8S1	2.80	1.18	2.65	2.95	2.34	1.02	2.15	2.53	3.59	0.00	0.42
S8S2	3.33	1.22	3.17	3.48	2.54	1.23	2.31	2.77	5.65	0.00	0.64

* $p < .05$, two-tailed** $p < .01$, two-tailed

The sample from Japan had larger mean response in Scenario One, Situation One (S1S1: $t(363) = -3.42, p = 0.00$, Cohen's $d = -0.37$). The sample from the United States had a larger mean responses in Scenario One, Situation Four (S1S4: $t(363) = 2.49, p = 0.01$, Cohen's $d = 0.28$), Scenario Two, Situations Two and Four (S2S2: $t(363) = 1.67, p = 0.10$, Cohen's $d = 0.19$; S2S4: $t(363) = 2.67, p = 0.01$, Cohen's $d = 0.30$), Scenario Three, Situations One, Two, Three and Four (S3S1: $t(363) = 1.98, p = 0.05$, Cohen's $d = 0.22$; S3S2: $t(363) = 2.18, p = 0.03$,

Cohen's $d = 0.24$; S3S3: $t(363) = 2.37, p = 0.02$, Cohen's $d = 0.26$; S3S4: $t(363) = 2.06, p = 0.04$, Cohen's $d = 0.23$). Scenario Four, Situation Three and Four (S4S3: $t(363) = 2.14, p = 0.03$, Cohen's $d = 0.24$; S4S4: $t(363) = 2.61, p = 0.01$, Cohen's $d = 0.30$) and in Scenario Eight, Situations One and Two (S8S1: $t(363) = 3.59, p = 0.00$, Cohen's $d = 0.42$; S8S2: $t(363) = 5.65, p = 0.00$, Cohen's $d = 0.64$).

g. Combined Score of the Five Given Responses

Reported in Table 28 are the results of the t -test of the five given responses for each situation in the samples from the United States and Japan. Findings show significant difference between the two samples in five scenarios.

Table 28. Descriptive Statistics, *t*-test, and Cronbach's Alpha

Variables	USA (n=251)				Japan (n=114)				95% C.I.		<i>t</i>	<i>p</i>	Cohen's <i>d</i>
	Mean	SD	Alpha	Lower	Upper	Mean	SD	Alpha	Lower	Upper			
S1S1	3.34	1.25	0.78	3.18	3.49	3.65	1.15	0.69	3.44	3.86	-2.29	0.02	-0.26
S1S2	4.26	1.22	0.74	4.10	4.41	4.29	1.27	0.75	4.06	4.53	-0.27	0.79	-0.03
S1S3	4.89	1.12	0.62	4.75	5.03	4.95	1.27	0.74	4.72	5.19	-0.51	0.61	-0.06
S1S4	5.16	1.11	0.56	5.02	5.29	5.18	1.35	0.78	4.93	5.43	-0.20	0.84	-0.02
S2S1	4.42	1.27	0.68	4.27	4.58	4.42	1.27	0.74	4.19	4.66	0.02	0.98	0.00
S2S2	5.08	1.12	0.54	4.94	5.21	5.08	1.30	0.73	4.84	5.33	-0.06	0.95	-0.01
S2S3	5.47	1.06	0.48	5.33	5.60	5.55	1.24	0.75	5.32	5.78	-0.70	0.49	-0.08
S2S4	5.66	1.05	0.43	5.53	5.79	5.86	1.22	0.74	5.63	6.08	-1.57	0.12	-0.17
S3S1	5.29	1.09	0.46	5.16	5.43	5.49	1.10	0.63	5.29	5.69	-1.60	0.11	-0.18
S3S2	5.49	1.02	0.36	5.36	5.61	5.87	1.01	0.61	5.68	6.06	-3.33	0.00	-0.38
S3S3	5.59	1.02	0.33	5.46	5.71	5.96	1.06	0.65	5.77	6.16	-3.25	0.00	-0.36
S3S4	5.62	1.06	0.40	5.49	5.75	6.02	1.10	0.68	5.82	6.22	-3.30	0.00	-0.37
S4S1	4.46	1.20	0.65	4.32	4.61	4.40	1.11	0.66	4.19	4.60	0.51	0.61	0.06
S4S2	5.15	1.02	0.46	5.02	5.28	5.13	1.04	0.63	4.93	5.32	0.20	0.84	0.02
S4S3	5.67	1.01	0.47	5.54	5.80	5.66	1.07	0.63	5.46	5.86	0.11	0.91	0.01
S4S4	5.77	0.97	0.39	5.64	5.89	5.86	1.02	0.57	5.67	6.05	-0.88	0.38	-0.10
S5	4.44	1.33	0.70	4.27	4.60	4.36	1.35	0.77	4.11	4.61	0.51	0.61	0.06
S6	5.59	1.00	0.42	5.47	5.72	5.87	1.02	0.60	5.68	6.06	-2.43	0.02	-0.27
S7	5.54	0.91	0.35	5.43	5.65	5.71	0.97	0.53	5.53	5.89	-1.67	0.10	-0.19
S8S1	4.65	1.37	0.72	4.48	4.82	4.08	1.35	0.78	3.83	4.33	3.73	0.00	0.42
S8S2	5.05	1.30	0.66	4.89	5.22	4.35	1.38	0.79	4.09	4.61	4.71	0.00	0.53

* $p < .05$, two-tailed** $p < .01$, two-tailed

The sample from the United States had smaller mean responses in Scenario One, Situation One (S1S1: $t(363) = -2.29, p = 0.02$, Cohen's $d = -0.26$), Scenario Three, Situations Two, Three and Four (S3S2: $t(363) = -3.33, p = 0.00$, Cohen's $d = -0.38$; S3S3: $t(363) = -3.25, p = 0.00$, Cohen's $d = -0.36$; S3S4: $t(363) = -3.30, p = 0.00$, Cohen's $d = -0.37$). The sample from the United States also had a smaller mean response in Scenario Six ($t(363) = -2.43, p = 0.02$, Cohen's $d = -0.27$) and in Scenario Seven ($t(363) = -1.67, p = 0.10$, Cohen's $d = -0.19$). However, in Scenario Eight, Situations One and Two, the sample from the United States had larger mean responses (S8S1: $t(363) = 3.73, p = 0.00$, Cohen's $d = 0.42$; S8S2: $t(363) = 4.71, p = 0.00$, Cohen's $d = 0.53$). For other Scenarios, the mean differences between the samples were not significant.

Cronbach's Alpha measures internal consistency and is considered to be a measure of reliability of instruments (Streiner & Norman, 1989). Cronbach's Alpha for the sample from the United States was low except for S1S1, S1S2, S5 and S8S1 which had above 0.70. For the sample from Japan, 10 out of the 21 situations had Cronbach's Alpha above 0.70 (e.g. S1S2, S1S3, S1S4, S2S1, S2S2, S2S3, S2S4, S5, S8S1, and S8S2).

h. Combined Score of the Four Given Responses

Reported in Table 29 are the results of the t -test of the four given responses for each situation in the samples from the United States and Japan. The second response was dropped to improve Cronbach's Alpha for each situation. Findings show significant difference between the two samples in four scenarios.

Table 29. Descriptive Statistics, t-test, and Cronbach's Alpha for Scenarios with 4 items*

Variables	USA (n=251)			95% C.I.			Japan (n=114)			95% C.I.			<i>t</i>	<i>p</i>	Cohen's <i>d</i>
	Mean	SD	Alpha	Lower	Upper		Mean	SD	Alpha	Lower	Upper				
S1S1	3.34	1.25	0.78	3.18	3.49		3.21	1.27	0.72	2.97	3.44		9.96	0.00	0.11
S1S2	4.26	1.22	0.74	4.10	4.41		3.98	1.43	0.78	3.71	4.24		6.57	0.00	0.21
S1S3	4.77	1.25	0.66	4.62	4.93		4.74	1.47	0.79	4.47	5.01		0.21	0.83	0.02
S1S4	5.15	1.2	0.58	5.00	5.30		5.05	1.49	0.81	4.77	5.32		0.70	0.48	0.08
S2S1	4.24	1.47	0.76	4.06	4.43		4.10	1.47	0.79	3.82	4.37		0.88	0.38	0.10
S2S2	5.07	1.35	0.7	4.90	5.23		4.88	1.51	0.79	4.59	5.16		1.21	0.23	0.14
S2S3	5.59	1.23	0.65	5.44	5.75		5.44	1.42	0.80	5.17	5.70		1.05	0.29	0.11
S2S4	5.9	1.1	0.51	5.76	6.03		5.84	1.34	0.81	5.59	6.09		0.42	0.67	0.05
S3S1	5.44	1.14	0.5	5.30	5.58		5.43	1.26	0.71	5.20	5.66		0.10	0.92	0.01
S3S2	5.71	1.04	0.37	5.59	5.84		5.88	1.09	0.67	5.68	6.08		-1.39	0.17	-0.16
S3S3	5.33	1.22	0.34	5.18	5.48		6.01	1.09	0.67	5.81	6.21		-5.09	0.00	-0.59
S3S4	5.53	1.22	0.42	5.38	5.68		6.11	1.08	0.67	5.91	6.32		-4.38	0.00	-0.51
S4S1	4.31	1.36	0.71	4.14	4.48		4.10	1.24	0.66	3.87	4.33		1.41	0.16	0.16
S4S2	5.18	1.16	0.6	5.04	5.33		4.97	1.18	0.69	4.75	5.19		1.62	0.11	0.18
S4S3	5.98	1.02	0.56	5.85	6.11		5.62	1.17	0.70	5.40	5.84		2.96	0.00	0.33
S4S4	6.13	0.94	0.47	6.02	6.25		5.89	1.13	0.67	5.68	6.10		2.14	0.03	0.23
S5	4.32	1.56	0.78	4.13	4.51		4.19	1.57	0.84	3.90	4.48		0.74	0.46	0.08
S6	5.99	1.05	0.57	5.86	6.12		5.92	1.12	0.63	5.71	6.13		0.58	0.57	0.06
S7	5.89	0.94	0.46	5.78	6.01		5.74	1.01	0.55	5.55	5.93		1.39	0.17	0.15
S8S1	4.66	1.53	0.77	4.47	4.85		3.81	1.57	0.85	3.52	4.10		4.90	0.00	0.55
S8S2	5.19	1.42	0.72	5.02	5.37		4.10	1.58	0.84	3.80	4.39		6.58	0.00	0.73

*The second response was removed when generating Cronbach's Alpha for 4 items for all scenarios in the sample from USA except for S3S3 and S3S4 where the first response and the fifth response was removed respectively. The second response was removed when generating Cronbach's Alpha for 4 items for all scenarios except for Scenario 6 where the fifth response was removed for the sample from Japan. *p < .05, two-tailed, ** p < .01, two-tailed

The sample from the United States had a larger mean response in Scenario One, Situation One and Two (S1S1: $t(363) = 9.96, p = 0.00$, Cohen's $d = 0.11$; S1S2: $t(363) = 6.57, p = 0.00$, Cohen's $d = 0.21$). The sample from the United States had a smaller mean response in Scenario Three, Situations Three and Four (S3S3: $t(363) = -5.09, p = 0.00$, Cohen's $d = -0.59$; S3S4: $t(363) = -4.38, p = 0.00$, Cohen's $d = -0.51$). The sample from the United States had larger mean responses in Scenario Four, Situations Three and Four (S4S3: $t(363) = 2.96, p = 0.00$, Cohen's $d = 0.33$; S4S4: $t(363) = 2.14, p = 0.03$, Cohen's $d = 0.23$). In Scenario Eight, Situations One and Two, the sample from the United States had larger mean responses (S8S1: $t(363) = 4.90, p = 0.00$, Cohen's $d = 0.55$; S8S2: $t(363) = 6.58, p = 0.00$, Cohen's $d = 0.73$).

Reliability scores for the remaining situations in the sample from the United States increased when the second response or the "I would keep an eye on the offender before taking any action" was removed. For S3S3 and S3S4, reliability scores for each of the situations increased when the first response and the fifth response were removed. Cronbach's Alpha improved for S2S1, S2S2, S4S1, S5, S8S1 and S8S2 after the second response was dropped. For the remaining 13 situations, though Cronbach's Alpha did increase slightly, it remained below 0.70. For the sample from Japan, Cronbach's Alpha improved for S1S1, S3S1 and S4S3 after the second response was dropped. Cronbach's Alpha remained below 0.70 for S3S2, S3S3, S4S1, S4S2, S4S4, S6 and S7.

i. Whistleblower Response (Only the Fifth Response for all Situations)

Reported in Table 30 are the results of the t -test of the whistleblower response for each situation in the samples from the United States and Japan. In each situation, the fifth response represents reporting an action to one's supervisor or to an external agency, and this is labeled as

Table 30. Descriptive Statistics and *t*-test for Whistleblowing Response only (R5)

Variables	USA (n=251)			95% C.I.		Japan (n=114)			95% C.I.		<i>t</i>	<i>p</i>	Cohen's <i>d</i>
	M	SD	Lower	Upper		M	SD	Lower	Upper				
S1S1	2.59	1.65	2.39	2.79		2.76	1.58	2.47	3.06		-0.95	0.34	-0.11
S1S2	3.49	1.87	3.25	3.72		3.41	1.80	3.08	3.75		0.35	0.72	0.04
S1S3	4.53	1.86	4.30	4.76		4.23	1.94	3.87	4.59		1.42	0.16	0.16
S1S4	5.08	1.83	4.86	5.31		4.63	1.90	4.28	4.98		2.16	0.03	0.24
S2S1	3.26	1.95	3.02	3.50		2.96	1.87	2.61	3.30		1.39	0.16	0.16
S2S2	4.21	2.07	3.95	4.47		3.89	2.01	3.52	4.27		1.36	0.17	0.15
S2S3	5.06	1.97	4.81	5.30		4.74	2.00	4.37	5.11		1.44	0.15	0.16
S2S4	5.82	1.73	5.60	6.03		5.40	1.90	5.05	5.76		2.05	0.04	0.23
S3S1	4.79	1.98	4.54	5.03		4.77	1.90	4.42	5.12		0.07	0.95	0.01
S3S2	5.31	1.89	5.07	5.54		5.44	1.67	5.13	5.75		-0.64	0.52	-0.07
S3S3	5.75	1.77	5.53	5.97		5.71	1.63	5.41	6.01		0.22	0.83	0.02
S3S4	5.99	1.59	5.79	6.19		6.02	1.41	5.76	6.28		-0.15	0.88	-0.02
S4S1	3.06	1.82	2.84	3.29		2.78	1.69	2.47	3.09		1.41	0.16	0.16
S4S2	3.80	1.94	3.56	4.04		3.46	1.74	3.14	3.79		1.56	0.12	0.18
S4S3	5.29	1.79	5.06	5.51		4.59	1.88	4.24	4.94		3.40	0.00	0.38
S4S4	5.75	1.65	5.54	5.95		5.08	1.97	4.71	5.44		3.35	0.00	0.37
S5	3.93	2.09	3.67	4.19		3.89	2.05	3.52	4.27		0.16	0.87	0.02
S6	6.00	1.55	5.81	6.19		5.64	1.62	5.34	5.94		2.02	0.04	0.23
S7	5.41	1.74	5.19	5.63		4.96	1.86	4.62	5.31		2.22	0.03	0.25
S8S1	3.79	2.09	3.53	4.05		2.98	1.89	2.63	3.33		3.52	0.00	0.41
S8S2	4.76	2.05	4.50	5.01		3.32	1.91	2.97	3.68		6.31	0.00	0.72

* $p < .05$, two-tailed

** $p < .01$, two-tailed

the Whistleblower Response. There was significant difference between the two samples on six scenarios.

The sample from the United States had larger mean responses in Scenario One, Situation Four (S1S4: $t(363) = 2.16, p = 0.03$, Cohen's $d = 0.24$). The sample from the United States had larger mean responses in Scenario Two, Situation Four (S2S4: $t(363) = 2.05, p = 0.04$, Cohen's $d = 0.23$). The sample from the United States had larger mean responses in Scenario Four, Situations Three and Four (S4S3: $t(363) = 3.40, p = 0.00$, Cohen's $d = 0.38$; S4S4: $t(363) = 3.35, p = 0.00$, Cohen's $d = 0.37$). For Scenario Six and Seven, the sample from the United States had a larger mean response (S6: $t(363) = 2.02, p = 0.04$, Cohen's $d = 0.23$; S7: $t(363) = 2.22, p = 0.03$, Cohen's $d = 0.25$). In Scenario Eight, Situations One and Two, the sample from the United States had larger mean responses (S8S1: $t(363) = 3.52, p = 0.00$, Cohen's $d = 0.41$; S8S2: $t(363) = 6.31, p = 0.00$, Cohen's $d = 0.72$).

j. Order Effect in Presentation of Scenarios

Scenarios were originally presented in a sequential order where each situation increased in moral intensity within the scenario. Presenting the scenarios in such an order may affect the findings. To examine the order effect, the scenarios were randomized and data was collected from another sample of students in the United States.

Table 31. Descriptive Statistics and t-test for Sequenced and Random Group

Variables	Original (n=251)			95% C.I.			Random (n=201)			95% C.I.			<i>t</i>	<i>p</i>	Cohen's <i>d</i>
	M	SD		Lower	Upper		M	SD		Lower	Upper				
S1S1	3.34	1.25		3.18	3.49		3.25	1.42		3.06	3.45		-0.65	0.52	0.06
S1S2	4.26	1.22		4.10	4.41		4.21	1.31		4.02	4.39		-0.42	0.67	0.04
S1S3	4.89	1.12		4.75	5.03		4.91	1.19		4.74	5.07		0.21	0.84	-0.02
S1S4	5.16	1.11		5.02	5.29		5.15	1.22		4.98	5.32		-0.07	0.94	0.01
S2S1	4.42	1.27		4.27	4.58		4.47	1.00		4.33	4.61		0.42	0.68	-0.04
S2S2	5.08	1.12		4.94	5.21		5.04	1.02		4.90	5.19		-0.31	0.75	0.03
S2S3	5.47	1.06		5.33	5.60		5.41	1.04		5.27	5.56		-0.53	0.59	0.05
S2S4	5.66	1.05		5.53	5.79		5.71	0.99		5.58	5.85		0.53	0.59	-0.05
S3S1	5.29	1.09		5.16	5.43		5.24	0.97		5.11	5.38		-0.51	0.61	0.05
S3S2	5.49	1.02		5.36	5.61		5.52	0.91		5.39	5.65		0.39	0.70	-0.04
S3S3	5.59	1.02		5.46	5.71		5.62	1.01		5.48	5.76		0.30	0.76	-0.03
S3S4	5.62	1.06		5.49	5.75		5.64	1.04		5.49	5.78		0.15	0.88	-0.01
S4S1	4.46	1.20		4.32	4.61		4.50	1.21		4.33	4.66		0.28	0.78	-0.03
S4S2	5.15	1.02		5.02	5.28		5.13	0.98		5.00	5.27		-0.19	0.85	0.02
S4S3	5.67	1.01		5.54	5.80		5.63	0.99		5.49	5.76		-0.47	0.64	0.04
S4S4	5.77	0.97		5.64	5.89		5.71	0.98		5.57	5.84		-0.62	0.54	0.06
S5S1	4.44	1.33		4.27	4.60		4.38	1.34		4.19	4.57		-0.45	0.65	0.04
S6S1	5.59	1.00		5.47	5.72		5.69	0.90		5.57	5.82		1.13	0.26	-0.11
S7S1	5.54	0.91		5.43	5.65		5.27	0.91		5.14	5.39		-3.14	0.00	0.30
S8S1	4.65	1.37		4.48	4.82		4.54	1.35		4.35	4.73		-0.89	0.37	0.08
S8S2	5.05	1.30		4.89	5.22		4.97	1.20		4.80	5.14		-0.71	0.48	0.07

* $p < .05$, two-tailed** $p < .01$, two-tailed

sample from the United States had a smaller mean response in Scenario Seven ($t(305) = -3.145, p = 0.00$, Cohen's $d = 0.30$). However, Scenario Seven has only one situation, so order of scenarios has really no effect. Scenario Six and Seven should be presented as two situations in one scenario instead of two separate scenarios.

k. Gender Effect

Information about demographic variables was collected to examine if factors such as gender have influence on the ethical decision making process. There was significant difference between genders in four scenarios. The female sample had smaller mean responses in Scenario One, Situation Four ($t(449) = -1.87, p = 0.03$, Cohen's $d = -0.18$), Scenario Two, Situation Two and Three (S2S2: $t(449) = -2.32, p = 0.01$, Cohen's $d = -0.22$; S2S3: $t(449) = -2.03, p = 0.02$, Cohen's $d = -0.19$), Scenario Four, Situation One and Two (S4S1: $t(449) = -2.87, p = 0.00$, Cohen's $d = -0.27$; S4S2: $t(449) = -1.65, p = 0.05$, Cohen's $d = -0.16$), and Scenario 8, Situation One and Two (S8S1: $t(449) = -2.22, p = 0.01$, Cohen's $d = -0.21$; S8S2: $t(449) = -2.04, p = 0.02$, Cohen's $d = -0.19$).

Table 32. Descriptive Statistics and t-test for Gender

Variables	Female (n=241)		95% C.I.		Male (n=210)		95% C.I.		<i>t</i>	<i>p</i>	Cohen's <i>d</i>
	M	SD	Lower	Upper	M	SD	Lower	Upper			
S1S1	3.30	1.34	3.13	3.47	3.29	1.32	3.11	3.47	0.14	0.89	0.01
S1S2	4.15	1.27	3.99	4.31	4.32	1.24	4.15	4.49	-1.43	0.15	-0.13
S1S3	4.83	1.20	4.68	4.98	4.97	1.09	4.83	5.12	-1.32	0.19	-0.13
S1S4	5.06	1.24	4.90	5.22	5.26	1.06	5.12	5.41	-1.87	0.06	-0.18
S2S1	4.37	1.14	4.22	4.51	4.53	1.17	4.37	4.68	-1.46	0.14	-0.14
S2S2	4.95	1.11	4.81	5.09	5.18	1.03	5.05	5.32	-2.32	0.02	-0.22
S2S3	5.35	1.09	5.21	5.49	5.55	1.00	5.41	5.68	-2.03	0.04	-0.19
S2S4	5.61	1.05	5.48	5.74	5.77	0.99	5.63	5.90	-1.63	0.10	-0.15
S3S1	5.21	1.12	5.07	5.36	5.33	0.94	5.21	5.46	-1.22	0.22	-0.12
S3S2	5.47	1.05	5.34	5.61	5.53	0.89	5.41	5.65	-0.66	0.51	-0.06
S3S3	5.54	1.12	5.40	5.68	5.67	0.88	5.55	5.79	-1.37	0.17	-0.13
S3S4	5.58	1.13	5.43	5.72	5.69	0.94	5.56	5.82	-1.15	0.25	-0.11
S4S1	4.33	1.24	4.17	4.49	4.65	1.13	4.50	4.80	-2.87	0.00	-0.27
S4S2	5.07	1.00	4.94	5.20	5.23	0.99	5.09	5.36	-1.65	0.10	-0.16
S4S3	5.62	1.02	5.50	5.75	5.68	0.98	5.55	5.82	-0.62	0.54	-0.06
S4S4	5.74	1.01	5.61	5.87	5.75	0.94	5.62	5.88	-0.11	0.92	-0.01
S5	4.40	1.40	4.22	4.57	4.44	1.27	4.27	4.61	-0.33	0.74	-0.03
S6	5.66	0.99	5.54	5.79	5.61	0.93	5.49	5.74	0.56	0.58	0.05
S7	5.41	0.94	5.29	5.53	5.43	0.90	5.30	5.55	-0.18	0.86	-0.02
S8S1	4.47	1.39	4.29	4.64	4.75	1.32	4.57	4.93	-2.22	0.03	-0.21
S8S2	4.90	1.33	4.74	5.07	5.15	1.17	4.99	5.30	-2.05	0.04	-0.19

* $p < .05$, two-tailed** $p < .01$, two-tailed

Gender effect for the sample from Japan was also analyzed. There was significant difference between genders in two scenarios. The female sample had larger mean responses in Scenario One, Situation Two, Three and Four (S1S2: $t(110) = 1.71, p = 0.09$; S1S3: $t(110) = 1.94, p = 0.05$; S1S4: $t(110) = 1.68, p = 0.10$), and Scenario Two, Situation One, Two and Three (S2S1: $t(110) = 2.78, p = 0.01$; S2S2: $t(110) = 2.39, p = 0.02$; S2S3: $t(110) = 1.79, p = 0.08$)

Ethical decision making process based on specific gender was analyzed and compared between both countries. For female participants, significant differences between US and Japan were reported in three scenarios. Female participants from Japan reported a larger mean response in Scenario One, Situation One ($t(164) = -1.82, p = 0.07$) and Scenario Three, Situation Three and Four (S3S3: $t(164) = -1.97, p = 0.05$; S3S4: $t(164) = -2.17, p = 0.03$). . Female participants from the US reported a larger mean response in Scenario Eight Situation One and Two (S8S1: $t(164) = 4.53, p = 0.00$; S8S2: $t(164) = 4.84, p = 0.00$). For males participants, significant differences between US and Japan were reported in one scenario. Male participants from Japan reported a larger mean response in Scenario Three, Situation Two, Three and Four (S3S2: $t(172) = -2.19, p = 0.03$; S3S3: $t(172) = -2.02, p = 0.05$; S3S4: $t(172) = -1.97, p = 0.05$).

1. Ethnicity Effect

Information about ethnicity was also collected to examine if ethnicity has influence on the ethical decision making process. The Caucasian sample had smaller mean responses in Scenario One, Situation One, Two, Three and Four (S1S1: $t(345) = -2.68, p = 0.00$, Cohen's $d = -0.35$; S1S2: $t(345) = -3.15, p = 0.00$, Cohen's $d = -0.39$; S1S3: $t(345) = -4.69, p = 0.00$, Cohen's $d = -0.58$; S1S4: $t(345) = -4.27, p = 0.00$, Cohen's $d = -0.55$), Scenario Two, Situation Three ($t(345) = -1.68, p = 0.05$, Cohen's $d = -0.23$), Scenario Three, Situation Two, Three and Four (S3S2: $t(345) = -1.91, p = 0.03$, Cohen's $d = -0.26$; S3S3: $t(345) = -2.39, p = 0.01$, Cohen's $d = -$

0.32; S3S4: $t(345) = -2.92$, $p = 0.00$, Cohen's $d = -0.40$), Scenario Four, Situation Two ($t(345) = -2.27$, $p = 0.01$, Cohen's $d = -0.31$), and Scenario Five ($t(345) = -2.16$, $p = 0.02$, Cohen's $d = -0.27$).

Table 33. Descriptive Statistics and *t*-test for Gender

Variables	Caucasian (n=71)		95% C.I.		Asian (n=276)		95% C.I.		<i>t</i>	<i>p</i>	Cohen's <i>d</i>
	M	SD	Lower	Upper	M	SD	Lower	Upper			
S1S1	2.89	1.35	2.74	3.41	3.36	1.30	2.74	3.41	-2.68	0.01	-0.35
S1S2	3.81	1.45	3.61	4.33	4.32	1.16	3.61	4.33	-3.15	0.00	-0.39
S1S3	4.31	1.38	4.15	4.84	5.01	1.04	4.15	4.84	-4.69	0.00	-0.58
S1S4	4.62	1.24	4.44	5.06	5.27	1.12	4.44	5.06	-4.27	0.00	-0.55
S2S1	4.32	1.20	4.09	4.64	4.37	1.18	4.09	4.64	-0.35	0.73	-0.05
S2S2	4.87	1.05	4.71	5.19	5.03	1.13	4.71	5.19	-1.13	0.26	-0.15
S2S3	5.20	1.04	5.05	5.55	5.44	1.08	5.05	5.55	-1.68	0.09	-0.23
S2S4	5.51	1.09	5.32	5.83	5.70	1.01	5.32	5.83	-1.38	0.17	-0.18
S3S1	5.16	1.05	4.96	5.46	5.31	1.02	4.96	5.46	-1.09	0.28	-0.14
S3S2	5.31	0.88	5.16	5.57	5.55	0.98	5.16	5.57	-1.91	0.06	-0.26
S3S3	5.34	0.95	5.19	5.64	5.65	1.00	5.19	5.64	-2.40	0.02	-0.32
S3S4	5.34	0.95	5.17	5.63	5.73	1.02	5.17	5.63	-2.92	0.00	-0.40
S4S1	4.34	1.19	4.06	4.60	4.44	1.17	4.06	4.60	-0.70	0.48	-0.09
S4S2	4.85	0.94	4.62	5.05	5.15	1.01	4.62	5.05	-2.27	0.02	-0.31
S4S3	5.47	0.89	5.30	5.73	5.66	1.03	5.30	5.73	-1.42	0.16	-0.20
S4S4	5.55	0.96	5.38	5.85	5.75	0.98	5.38	5.85	-1.55	0.12	-0.21
S5	4.13	1.53	3.80	4.48	4.50	1.22	3.80	4.48	-2.16	0.03	-0.27
S6	5.47	1.05	5.19	5.68	5.64	0.93	5.19	5.68	-1.38	0.17	-0.18
S7	5.28	0.93	4.99	5.39	5.42	0.95	4.99	5.39	-1.15	0.25	-0.15
S8S1	4.43	1.40	4.10	4.74	4.68	1.31	4.10	4.74	-1.43	0.15	-0.19
S8S2	4.83	1.40	4.52	5.15	5.07	1.17	4.52	5.15	-1.46	0.15	-0.18

* $p < .05$, two-tailed*** $p < .01$, two-tailed

Ethnicities such as Asians, Japanese, Caucasians and Mixed race from the United States were compared with the sample from Japan to test for any ethnicity influence in ethical decision making process for the eight scenarios. There was significant difference between Caucasian and Japan samples in six scenarios. The sample from Japan had a larger mean response in Scenario One, Situation One, Three and Four (S1S1: $t(156) = -3.63, p = 0.00$; S1S3: $t(156) = -1.86, p = 0.06$; S1S4: $t(156) = -1.75, p = 0.08$), Scenario Two, Situation Four ($t(156) = -2.06, p = 0.04$), Scenario Three, Situation One, Two, Three, and Four (S3S1: $t(156) = -1.72, p = 0.09$; S3S2: $t(156) = -3.59, p = 0.00$; S3S3: $t(156) = -3.66, p = 0.00$; S3S4: $t(156) = -3.72, p = 0.00$), Scenario Five ($t(156) = -1.73, p = 0.09$) and Scenario Six ($t(156) = -2.75, p = 0.01$).

There was significant difference between Asians from the United States and Japan sample in four scenarios. The sample from Japan had a larger mean response in Scenario One, Situation One ($t(258) = -1.77, p = 0.08$), Scenario Three, Situation Two, Three and Four (S3S2: $t(258) = -1.69, p = 0.09$; S3S3: $t(258) = -1.90, p = 0.06$; S3S4: $t(258) = -1.74, p = 0.08$) and Scenario Six ($t(258) = -2.01, p = 0.05$). Asians from the United States had larger mean responses in Scenario Eight, Situation One and Two (S8S1: $t(258) = 4.53, p = 0.00$; S8S2: $t(258) = 5.05, p = 0.00$).

There was significant difference between mixed race from the United States and Japan sample in three scenarios. The sample from Japan had a larger mean response in Scenario Three, Situation Two and Four (S3S2: $t(144) = -2.56, p = 0.01$; S3S4: $t(144) = -2.55, p = 0.01$). Mixed race sample from the United States had larger mean responses in Scenario Four, Situation Two ($t(144) = 2.15, p = 0.03$) and Scenario Eight, Situation One and Two (S8S1: $t(144) = 2.56, p = 0.01$; S8S2: $t(144) = 3.29, p = 0.00$).

There was significant difference between Japanese from the United States and Japan sample in three scenarios. The sample from Japan had larger mean responses in Scenario One,

Situation One ($t(142) = -1.68, p = 0.09$) and Scenario Three, Situation Two and Three (S3S2: $t(142) = -2.13, p = 0.04$; S3S3: $t(142) = -2.28, p = 0.02$). The Japanese sample from the United States had a larger mean response in Scenario Eight, Situation One and Two (S8S1: $t(142) = 2.06, p = 0.04$; S8S2: $t(142) = 3.19, p = 0.00$).

V. Discussion

The present study is one of the first to use scenarios in identifying cultural differences in whistleblowing behavior. Findings from this study suggest that the Japanese participants were less likely to report stealing to their superior or to a third party. The Japanese participants selected “keep an eye on the target person” as their choice of action when the moral intensity was low (mean = 1.91). As moral intensity increased, they chose to “inform the boss” (mean = 3.77). This finding is novel in that it suggests that in some situations even collectivists may blow the whistle. Park, Rehg and Lee (2005) found that in Asian societies that have a collectivist culture where loyalty, harmony and cooperation is valued and norms are accepted (Hofstede, 1980; Hofstede & Bond, 1988), blowing the whistle may be viewed as disrupting the harmony in the organization; thus people may not blow the whistle in collectivistic culture.

Results from this study indicate that participants from the United States were more likely to “inform the boss” of sexual harassment (mean = 3.58) while the Japanese participants opted to “confront the target person in private” (mean = 3.21; $t(305) = 2.64, p = 0.00$, Cohen’s $d = 0.41$). This finding is consistent with prior research, which suggests that Asian men do not consider sexual advances as offensive due to their permissive attitude toward sex (Kennedy & Gorzalka, 2002). This implies that women are expected to accept such behaviors as compliment despite the sexual overtones (Rucker & Gendrin, 2008).

The United States participants reported whistleblowing behavior when they chose to “report to the EPA” in Scenario 6 (mean = 4.04; $t(305) = 0.67$, $p = 0.25$, Cohen’s $d = 0.11$). Contrary to expectations, participants from Japan chose to “inform the boss” when witnessing the manager polluting the environment (S6: mean = 3.95; S7: mean = 3.73; S7: $t(305) = 0.31$, $p = 0.38$, Cohen’s $d = 0.05$). Again, this study shows that in some situations, people in collectivist cultures may also blow the whistle.

In the US, children are raised to “tattle tale” or report behaviors and actions that are frowned upon. Tattling is a form of measuring a child’s awareness of what is right and what is wrong. In school, students are told to report to their teachers if they witness a classmate vandalizing school property, abusing drugs, cheat, or bully another student. Outside of school, children are taught to call 911 if they witness a crime or an accident. At home, some parents may ask their children to tell them every event that happened to them at school. Thus, tattling could be a factor in influencing the participants from the United States to report the unethical behavior to a superior or to a third party.

There is an Indian proverb about stealing: “A thief is a thief, whether he steals a diamond or a cucumber.” It means that regardless of the value of the item, the act of stealing itself is unacceptable. Whether it is stealing a \$1 worth of office supplies or \$500 in cash from the petty cash box, taking these items without authorization is a crime. The penalty may differ between the two countries but the act is still unlawful. The difference in the selection of response between the samples is a reflection of the cultural difference towards taking action blowing the whistle. Whether it is due to social norms or strong interpersonal relations, the sample from Japan would rather deal with the situation in private rather than reporting the situation to the boss or a third party. Only when the moral intensity of the situation increased did

they select “inform the boss” as their choice of action. Unlike their Japanese counterpart, the sample from the United States were willing to report the unethical behavior to the boss and even to a third party regardless of the value.

There is also litigation cost that needs to be considered. Not only is culture a factor, but the amount of risk an individual will shoulder by blowing the whistle may differ in each country. The level of protection offered to whistleblowers through legislation could also factor an individual’s intent to blow the whistle.

Women were less likely to blow the whistle than men as mean scores for men were higher in all scenarios compared to women. It appears that women are less likely to action in an unethical situation.

VI. Limitations

First, the sample in this study may not represent the population in either country. Second, the scenarios do not capture every type of unethical issues that may promote whistleblowing. Thus, there is a possibility that other unethical issues may produce significant results than the issues examined in this study. Also, some of the scenarios developed for this study may be foreign to participants from other countries as the ethical issues selected for this study were derived from US current events. Third, the selection of actions provided for each scenario may need to be reexamined as the reliability scores for some of the actions were low even when items were dropped. Fourth, common unisex English names were used in each scenario. Thus, changing the names to common Japanese names may provide a stronger connection with the character in each scenario.

VII. Summary & Conclusion

The purpose of this study was to determine if culture influences the ethical decision making process in predicting whistleblowing behavior. To achieve this, scenarios were employed to explore cultural differences in ethical decision making based on various unethical situations. Scenarios were used to link specific attitude with specific behaviors. For this study, scenarios describing specific unethical settings were developed to predict whistle blowing behavior. Cultural differences emerged between the participants from the United States and Japan in their choice of action for each situation. Results show that people in both samples were less responsive to unethical behavior when the moral intensity was low. However, as the intensity increased, Americans were willing to take action by reporting to their superiors whereas Japanese were willing to confront the person privately.

This study offers insight into how cultural influence can affect the threshold of tolerance as moral intensity increases. This research is relevant as it explores cultural differences in the selection of action based increasing moral intensity. Rather than generalize cultural differences based on broad ethical issues, this study examined specific ethical issues with incremental moral severity in identifying when culture influences the decision making process.

Essay 3: Cultural, Organizational & Individual Differences in Whistleblowing

I. Introduction

This essay proposes to examine how cultural, organizational, and individual differences shape whistleblowing behavior. Multiple culture theories -- Tightness and Looseness, Individualism and Collectivism, and Social Axiom theory -- were employed to examine which theory is more effective in predicting whistleblowing behavior. Organizational level variables like Organizational Policy towards Whistleblowing, Perception of Organizational Support, Perception of Retaliation in Organizations, and Perception of Politics in Organization were used to examine their influence vis-à-vis cultural level variables. Finally, individual difference variables like Allocentrism, Idiocentrism, and Big 5 Personality factors were employed to examine their influence on whistleblowing behavior as compared to cultural and organizational variables. It is hoped that a multilevel model of whistleblowing behavior can be developed by using these variables. Social desirability was controlled for by using the Marlowe-Crown scale.

II. Literature Review

Culture has been defined as ‘the collective programming of the mind which distinguishes the members of one human group from another’ (Hofstede, 1980, p.25). The word ‘culture’ is reserved for societies as a whole, or nations, whereas ‘subculture’ is used for the level of an organization, profession or family. An essential feature of social systems is perceived to be the inclusion of a system of societal norms, consisting of the value systems shared by major groups within a nation. Values have been defined as ‘a broad tendency to prefer certain states of affairs over others’ (Hofstede, 1980, p.19).

Past research has suggested that culture in different countries may impact ethical perceptions and behaviors differently (Buller et al., 1991, Cohen et al., 1992). Cross-cultural business ethics research has found differences in business-related ethical perceptions, which can

affect the course of actions that a potential whistleblower would choose based on the subject's ethical perceptions (Brody et al., 1998). Hofstede (1980, 2001) identified individualism, power distance, masculinity/femininity and uncertainty avoidance, as dimensions of international differences, which have served as a basis for a considerable amount of research. Where countries differ on one or more of these dimensions, the ethical perceptions and judgments of the individuals of these cultures may be expected to differ (Cohen et al., 1992, 1995, 1996; Gernon, 1993; Gray, 1988).

Table 1. Past Research in Whistleblowing and Culture

Authors	Journal	Cultural Theory	Scale	Purpose	Sample	Type of Study Design
Cohen et al. 1995	Behavioral Research in Accounting	Hofstede's theory of International Cultures	Hofstede Values Survey Module	culture influence on ethical decision-making	US, Latin America and Japan accountants	Regression
Brody et al., 1997	American Business Review	Hofstede's theory of International Cultures	Brody scale 1997	cultural difference in ethical decision	US and Japan Accounting Students	ANOVA
Lu et al. 1999	Journal of Business Ethics	Hofstede's theory of International Cultures	Hofstede's (1984) scale	cultural difference in ethical decision	Taiwan and US professionals	t-test
Chen, 2001	Journal of Business Ethics	ethical control mechanism	Irvine and Lindsay (1994) scale	ethical control mechanism in Hong Kong companies	Hong Kong companies	z test
Palau, 2001	International Advances in Economic Research		multidimensional ethical scale	cultural influence in business ethics	Latin American Accountants	Factor Analysis
Tsui & Windsor, 2001	Journal of Business Ethics	Kohlberg's Cognitive Moral Development Theory and Hofstede's Culture Theory	Defining Issues Tests	cultural differences in ethical reasoning	China and Australia Auditors	t-test
Ahmed et al., 2003	Journal of Business Ethics		Singhapakdi et al. (1996) items	cultural influence in business ethics	China, Egypt, Finland, Korea, Russia, and the US business students	Factor Analysis
Christie et al., 2003	Journal of Business Ethics	Hofstede's theory of International Cultures	Value Survey Module 1994	cultural influence in business ethics	India, Korea and US business managers in EMBA program	multivariate statistical analysis
Smith & Hume, 2005	Journal of Business Ethics	Individualism/Power Distance	Hofstede Values Survey Module	cultural influence in business ethics	Hong Kong, Mexico, The Netherlands, New Zealand, US, and Venezuela Accountants	General Linear Model
Su, 2006	Journal of American Academy Business	Hofstede's theory of International Cultures	Brody scale 1997	culture influence on ethical decision-making	Taiwan and US Accounting Students	2 factor variance analysis
Schultz et al., 1993	Journal of Accounting Research	Hofstede's theory of International Cultures	Hofstede Values Survey Module	cultural influence on propensity to blow whistle	France, Norway US managers	Regression
Sims & Keenan, 1999	International Journal of Value-Based Management	Hofstede's theory of International Cultures	United States Merit Systems Protection Board	cultural difference in whistleblowing tendencies	US and Jamaica managers	t-test
Keenan, 2002	Employee Responsibilities and Rights Journal	Hofstede's theory of International Cultures	Keenan Scale	cultural differences in whistleblowing	Indian and American Mfg. Managers	t-test
Tavakoli et al., 2003	Journal of Business Ethics	Hofstede's theory of International Cultures	U.S. Merit Systems Protection Board survey and Keenan Scale	cultural differences in whistleblowing	Croatian and US Managers	t-test
Park et al., 2005	Journal of Business Ethics	Confucian Ethics & Collectivism	Confucian Ethics Scale, Singelis et al. (1995) scale	Confucian Ethics and Collectivism on Whistleblowing	South Korean Public Officials	Multiple Regression
Park et al., 2008	Journal of Business Ethics	vertical/horizontal individualism/collectivism	Triandis and Gelfand (1998), Singelis et al. (1995)	cultural orientation towards whistleblowing	Sout Korea, UK and Turkey students	Multiple Regression
Trongnateerut et al., 2012	Journal of Business Ethics	Theory of Reasoned Action	Trongnateerut et al., scale	influence of subjective norms on whistleblowing	US and Thailand accounting students	Factor Analysis

Cross-cultural research in the area of whistleblowing has been limited to cultural theories such as Hofstede's dimensions (Brody et al., 1998; Gray, 1988; Cohen et al., 1992, 1995, 1996; Park et al., 2008; Schultz, 1993; Sims & Keenan, 1999) and Confucian ethics (Park, Rehg, & Lee, 2005). Brody et al. (1998) examined U.S. and Japanese auditing students' responses to a whistleblowing situation. Based on Hofstede's dimensions, individualism was significant out of all the other dimensions, and Japanese accounting students were found to be less likely to report the manager of any wrongdoing compared to the United States students.

Cohen, Pant and Sharp (1995) examined the responses of U.S., Japanese, and Latin American auditors to potentially questionable acts in a variety of scenarios. They identified ethical problems arising from cultural differences in international auditing by exploring the relationship between Hofstede's dimensions and ethical issues pertinent to auditing. Eight vignettes were designed for this study to measure cultural difference. The first vignette involves an auditor accepting the client's interpretation in recognizing a revenue transaction where the collectability of receivables is questionable. The second vignette involves an auditor of a soon to be bankrupt company warning one of his clients who owes money to this company. The amount owed is 10% of the company's receivables. The third vignette involves an accountant who accepts to perform an initial audit for the symphony. The accountant is involved in community activities such as promoting the local symphony. The fourth vignette involves management planning on acquiring a client to generate revenue for the firm. The client places heavy emphasis on having an upward trend in reported earnings. Compensation for management is based on recognized earnings.

The fifth vignette involves a partner setting a bid significantly below cost. The partner expects to raise audit fees a few years down the road to generate profit. The sixth vignette

involves a potential client asking the partner to hire his son as a staff auditor. The seventh vignette involves a senior partner planning on underreporting actual audit hours. The accounting firm recently acquired a client and based on experience, 150 audit hours would be required to provide reasonable assurance. Yet the partner suggests 100 audit hours. The senior agrees and plans to underreport hours while doing all necessary work to provide reasonable assurance. The eighth vignette is based on the seventh vignette. However, in case judgment is required to determine the number of audit procedures, the senior performs fewer procedures.

Cohen, Pant and Sharp (1995) concluded that cultural differences not only add complexity to organizational control in multinational accounting firms, but also call for special considerations for effective control of ethical behavior in international auditing firms. Gray (1998) extended the research of Cohen et al. by exploring the relationship between Hofstede's dimensions and accounting values. He concluded that cultural influence was significant on accounting systems internationally.

Schultz, Johnson, Morris and Dyrnes (1993) exposed managers and staff in France, Norway, and the U.S. to six whistleblowing situations involving a superior's questionable act. The first case in the study involves an internal auditor questioning the Vice President's reimbursement request on personal purchases. The second case involves a construction engineer reporting to his supervisor about a computation error. The error led to the foundation not meeting building code requirements. The supervisor refuses to rebuild the building due to cost. The third case involves an accountant who notifies his supervisor of removing profits from the company's current earnings due to the company's liberal return policy on their leased equipment. A competitor has brought a new modern computer at a competitive price. Majority of their client were planning to use the return policy to acquire the new computer. The supervisor does not

want the accountant to revise the current earnings as it would affect a merger, which involves a stock-for-stock exchange. The fourth case involves a purchasing agent overhearing his supervisor accepting gifts from clients. The company has a policy against accepting gifts. The fifth case involves a plant manager requesting the accountant to change a consignment to a sale to receive bonuses. The last case involves a product manager confessing to an engineer about falsifying quality inspection reports to deliver the products in time. Findings showed that whistleblowing was a function of national (power distance and uncertainty avoidance) and specific circumstances. Results also showed national culture to be more influential than organizational culture. The French in this study had reported blowing the whistle less than other nationalities.

Sims and Keenan (1999) examined the differences in culture between the United States and Jamaica using Hofstede's dimensions in exploring how cultural differences may help understand the differences in reported whistleblowing tendencies. Results showed that Jamaicans who scored low in the individualism dimension, were less likely to blow the whistle. Examining whether there were significant differences in attitudes on whistleblowing between students from South Korea, Turkey and the United States, and whether these differences might be explained by individualism and collectivism, Park et al., (2008) found that nationality was a significant factor in shaping attitudes toward whistleblowing. They also observed that the same cultural orientation could have different effects in different countries. Therefore, the relation between cultural orientation and attitudes toward whistleblowing cannot be generalized across countries.

While Hofstede's dimensions does provides a framework for uncovering cultural differences between groups, which may help explain and predict whistleblowing behavior, the

theory alone cannot explain all the differences between two cultures. Also, when dimensions are combined, two or more samples may appear more similar to each other, lessening the measurable effects of culture.

Park, Rehg, & Lee (2005) examined the effects of Confucian ethics on the intent to blow the whistle using a sample of South Korean public employees. Confucian ethics is a sociocultural framework that guides individual behavior, or a broad set of ethical roles and expectations regarding daily life, and does necessarily represent the culture as a whole. This study found that Confucian ethics has significant and strong influence on whistleblowing, especially in husband and wife relationship. Also, the effects of collectivism were significantly positive, but overall were inconsistent in the matter of whistleblowing intentions. Limitation of this study was that the effects of cultural dimensions on whistleblowing was measured at the individual level and not at the national level.

Other cultural theories have emerged in the recent years, which have not been used to understand or predict whistleblowing behaviors. This study fills this gap by using cultural theories of Tightness and Looseness (Gelfand, et al., 2011), and Social Axiom Theory (Leung & Bond, 2004). In addition, Individualism & Collectivism (Hofstede, 1980; Triandis, 1995; Mead, 1967; Triandis, McCusker & Hui 1990) is also used.

III. Hypothesis & Model Building

Hypotheses for cultural, organizational and personality variables in the multilevel model is presented in the following subsections by reviewing the relevant literature.

1. Whistleblowing and Culture Theories

Culture has influence on ethical attitudes and behaviors (Ahmed, Chung & Eichenseher, 2003; Christie, Kwon, Stoeberl & Baumhart, 2003; Su, 2006). Culture also explains individual

ethical attitude preferences (Su, 2006), and is closely linked to ethical decision making through its influence on values, reasoning and attitudes (Chen, Meindl & Hunt, 1997; Leung, Bond & Schwartz, 1995; Lu, Rose & Blodgett, 1999). Thus, attitude towards whistleblowing is influenced by culture. Culture may influence the individual to hold a negative or positive perception about whistleblowing. Social norms may encourage or prevent whistleblowing behavior. Thus, there is a need to analyze the relationship between culture and whistleblowing using multiple cultural theories.

a. Tightness and Looseness

Embree (1950) developed the concept of loosely structured social system in analyzing the cultural differences between Thailand and Japan. He found Japan to be “tight” compared to Thailand. Peltó (1968) surveyed the anthropological literature and further defined loose cultures where norms could be expressed in alternative ways, deviant behavior was tolerated, and values concerning formality and group solidarity were undeveloped. In the areas of sociology and psychology, Boldt (1978a, 1978b) and Berry (1966, 1967) suggested that agricultural societies are often tightly structured with no room for ambiguity with clearly defined roles, whereas industrialized societies are loose. Triandis (1989) suggested that homogeneous cultures are tight and heterogeneous cultures are loose. He theorized that due to heterogeneity, culturally loose societies are tolerant of deviant behaviors.

Chan et al. (1996) introduced the theoretical framework of tightness and looseness using samples from the United States and Japan. Tightness and Looseness was measured based on the level of agreement about the meaning of words. Individuals from tight cultures would agree to the meaning of the words but not individuals from loose cultures. Findings from this study showed Japan to be tighter as a culture than the United States.

Gelfand et al. (2011) proposed the construct of tightness and looseness based on the strength of social norms and tolerance of deviant behavior. They speculated that ecological and human-made societal threats might lead to stronger norms and sanctions. Thus, organizations in tight nations are predicted to have strong norms and low tolerance for deviant behavior due to the array of external threats that nation may have historically encountered. For example, there are strict social norms as to how one would greet (how deep one would bow; proper ways of exchanging business cards etc.) others in Japan. Meanwhile, "loose" nations have weaker social norms, a high tolerance of deviant behavior and are more permissive. In the 33-nation study (Gelfand et al., 2011), Japan was found to have a tightness score of 8.6 and the United States a score of 5.1. Findings from this study showed the United States to be a loose culture when compared to Japan.

Harrington and Gelfand (2014) examined tightness and looseness across the 50 states of the United States. Tightness for each state was determined by the history of ecological threats, man made threats, the strength of punishment if laws were violated, religiosity and the population of foreigners. Findings showed California to be the loosest with an index score of 27.37. Hawaii was the eighth loosest state with an index score of 36.49. Mississippi was the tightest of all 50 states with an index score of 78.86. Tightness in their study was also associated with inequality, social stability, population size, the level of available natural resources, the level of happiness, and so forth. Tight states would experience high incidence of natural disaster, have few natural resources, are small in population size, and have greater gender equality.

In the 68-nation study (Uz, 2015), three different indices of cultural tightness and looseness (CTL) were developed based on the variation of a range of social values: domain-specific index, domain-general index, and the combination index. Data was collected using the

European Values Study Group and World Values Survey Association (EWVS). Domain specific index focused on morality variables from EWVS, domain general index used all available data from EWVS, and combination index was based on groups of domains, followed by factor analysis of the groups to determine the tightness and looseness index. In all the three indices, the higher the score, the higher was the cultural looseness. Findings from this study showed Japan to be tighter than the United States on all three indexes.

Whistle-blowing is considered an extreme case of deviation from the social norm. People in tighter cultures will refrain from blowing the whistle if the social norm towards whistleblowing is an unacceptable form of behavior. Tight nations are expected to have strict social norms with a narrow range of acceptable social behaviors where whistleblowing may be viewed negatively as a deviant behavior. Thus, the following is proposed:

H1a: People in loose cultures like the United States are more likely to blow the whistle than people in tight cultures like Japan.

b. Individualism & Collectivism

The most widely studied type of cultural orientations are individualism and collectivism, which are characterized by how much a person stresses his or her own goals, or the goals of his or her group (Bochner, 1994; Hofstede, 1980, 2001; Triandis, 1995, 1996). Collectivists are individuals who view themselves primarily as parts of a whole, whereas Individualists view themselves as separate from other people (Triandis, 1989; Markus & Kitayama, 1991). Hofstede (1980) considered individualism and collectivism to be opposite ends of a single cultural dimension. Triandis (1995) summarized four defining attributes of collectivism and individualism that captures difference between them in a systematic way: conceptions of the self (independent for individualist and interdependent for collectivists), goal relationships

(individualists followed their own goals, whereas collectivists follow group goals), relative importance of attitudes and norms (individualist follow attitudes, values, and beliefs whereas collectivists follow norms), and patterns of social exchange (individualists are rational in social exchange whereas collectivists are relational).

Triandis and colleagues (Triandis, 1995; Singelis, Triandis, Bhawuk, & Gelfand, 1995; Triandis & Gelfand, 1998) proposed individualism and collectivism to be of vertical or horizontal categories. Horizontal individualism reflected an independent/same self-construal. Vertical individualism reflected an independent/different self-construal. Horizontal collectivism reflected an interdependent/same self-construal. Vertical collectivism reflected an interdependent/different self-construal.

Past studies (Chen et al., 1997; Park, Rehg, & Lee 2005; Park et al., 2008; Sims & Keenan 1999; Smith & Hume, 2005; Thomas & Au, 2002) have suggested that whistleblowing tendencies might be influenced by individualism and collectivism. Collectivists avoid directly criticizing a co-worker, consistent with a motivation to preserve harmonious working relationships (Holtgraves, 1997; Lee, 1993; Ting-Toomey et al., 1991). In general, collectivist cultures disapprove of whistleblowing as it disrupts the unity of an organization (Brody et al., 1998). Japan is found to be more collectivist than the United States. Therefore, it can be theorized that people in a collectivist culture such as Japan would look down upon whistleblowing. Therefore, the following hypothesis is proposed:

H1b: People in Japan are less likely to blow the whistle than people in the U.S.

c. Social Axiom

Based on Rotter's (1966) locus of control, Leung and Bond (2004) conceptualized social axioms as generalized beliefs about the world. Leung et al., (2002) defined social axioms as the

“generalized beliefs about oneself, the social and physical environment, or the spiritual world, and are in the form of an assertion about the relationship between two entities or concepts (p. 289).” According to Leung and Bond (2004), social axioms help channel one’s expectations, motivations, attitudes and behaviors.

Leung, et al., (2002) identified five general factors of social axioms at the individual level: *social cynicism*, *social complexity*, *reward for application*, *religiosity*, and *fate control*. *Social cynicism* refers to the negative assessment of human nature and social events. *Social complexity* refers to the view that there are multiple solutions to social issues, and that the outcome of events is uncertain. *Reward for application* refers to the position that the investment of human resources will lead to positive outcomes. *Fate control* refers to the general belief that social events are influenced by impersonal or external factors. And finally, *Religiosity* refers to the view that spiritual forces influence the human world and that religious institutions exert a positive effect on social outcomes.

Based on the scores collected from 40 countries, the United States scored higher on Social Complexity (4.1 vs. 4.04), Reward for Application (3.66 vs. 3.5), and Religiosity (3.18 vs. 2.65) factors compared to the Japanese sample (Leung & Bond, 2004). On the other hand, the Japanese sample scored higher on Fate Control ((2.59 vs. 2.46) and Social Cynicism (3.16 vs. 2.65).

Bond et al. (2004) collected data in over 40 cultures and identified social axiom dimensions at the individual (Dynamic Externality) and national (Societal Cynicism) levels. Dynamic Externality combines items from four of the factors previously identified across cultures at the individual level: Reward for Application, Religiosity, Fate Control, and Social Complexity. Items used to measure Societal Cynicism were from the Social Cynicism factor.

This dimension can be described as the same as social cynicism, but only at the national level. Findings from this study showed a connection between the two dimensions and variables such as personality, subjective well-being, GDP, political environment, gender equity, and so forth.

Based on the scores collected from 40 countries, the United States had higher index score of 65.6 for Dynamic Externality compared to Japan's index score of 60.2. On the other hand, Japan had a higher index score of 61.4 for Societal Cynicism compared to the United States' index score of 50.7. (Bond et al., 2004).

Social axiom theory is viewed as a social learning theory. People observe their interpersonal, social and spiritual universe, looking for opportunities managing constraints, and evaluating the possibility of reinforcing what is positive (Leung & Bond, 2004; Leung et al., 2002). Social axiom can influence attitudes and perception towards whistleblowing. However, not all of the factors will predict whistleblowing behavior. The following hypotheses are proposed:

Cynicism represents the negative view of human nature and shows a disregard of ethical means for achieving an end. Whistleblowing is likely to be viewed by people who are strong on Cynicism as a useless action because they believe reporting the wrongdoing won't improve the situation.

H1ci: People who score high on Cynicism are less likely to blow the whistle.

Reward for Application dimension refers to how strongly a person believes that the challenges he or she may face will lead to positive outcomes. Whistleblowing is likely to be viewed by people who are strong on Reward for Application as a challenge that would lead to positive outcomes.

H1cii: People who score high on Reward for Application are more likely to blow the whistle.

Social Complexity suggests that there are no strict rules but rather multiple ways of achieving a given outcome and that inconsistency in human behavior is common.

Whistleblowing is likely to be viewed as one of the possible solutions to a situation by those score high on social complexity. Every possible solution will be considered before following through with the choice of action.

H1ciii: People who score high on Social Complexity are more likely blow the whistle.

People who are religious are found to be more ethical. Whistleblowing is likely to be viewed by people who are strong on Religiosity as an altruistic action. They may view whistleblowing as the right thing to do by exposing the wrong doing to the public to prevent any further harm.

H1civ: People who score high on Religiosity are more likely to blow the whistle.

People who believe that life events are predetermined or controlled by fate are likely to accept whatever is happening around them, including unethical activities of others. People who are strong on Fate Control may believe that what is being done is meant to happen, and there is very little they can do to change the course of action. Thus, they would not blow the whistle on the unethical behavior.

H1cv: People who score high on Fate Control are less likely to blow the whistle.

2. Whistleblowing and Organizational Variables

Four organizational variables were considered important to examine their influence on whistleblowing behavior. The literature on each of them is reviewed, and their role in shaping whistleblowing behavior is hypothesized.

a. Organizational Policy Towards Whistleblowing

Some organizations encourage people to report wrongdoing and protect those who do so. Following the whistleblowing protection laws the United States federal government has attempted to create a structure that promotes reporting malpractices. However, there are many organizations that do not support the detection of unethical behaviors. Thus, depending on the working environment that an organization provides, it can encourage its employees to report whistleblowing or prevent whistleblowing. Therefore, the following hypothesis proposed:

H2a: People are likely to blow the whistle if organizations encourage employees to report unethical behavior.

b. Perception of Politics in Organizations

Kacmar and Ferris (1991) developed the Perception of Politics Scale. The scale was designed to assess the degree to which participants viewed their work environment as political. The perceptions individuals have on the political nature of their work may influence their job performance. These perceptions also influence their feelings towards their company, superiors, and co-workers, productivity, satisfaction, and turnover (Ferris & Kacmar, 1992). Employees are likely to engage in political behaviors if they perceive that doing so will help them in getting ahead (Ferris, Fedor, Chachere & Pondy, 1989). Therefore, organizational culture is influenced by the degree of political activity in organizations and how the employees react to those activities (Kacmar & Carlson, 1997).

According to Ferris and colleagues (Ferris, et al., 1989; Kacmar & Ferris, 1991; Ferris & Judge, 1991; Ferris, Russ & Fandt, 1996;), the perception of organizational politics has three dimensions: General Political Behavior, Go Along To Get Ahead and Pay And Promotion Policies. General political behavior is focused on serving individual's own cause of achieving

their individual goals (Fandt & Ferris, 1990; Ferris et al., 1989; Kacmar & Ferris, 1993; Kacmar & Carlson, 1997). The second dimension captures how individuals proceed acquiescently, showing lack of interest in actions and remaining silent in order to mold the situations in their best interest (Byrne, 2005). Finally, pay and promotion policies capture employees involvement in promotional policies and decisions (Ferris et al, 1989). The first two factors capture people who are actively involved in organizational politics, whereas the third factor captures the inclusion of employee voice in organizational processes. Since organizations that include people's voice are less likely to see whistleblowing events, the following hypothesis is proposed:

H2b: People who are involved in organizational politics (score high on the Perception of Politics Scale (POPS), are less likely to blow the whistle.

c. Perceived Organizational Support in Organizations

Perceived Organizational Support (POS) is a reciprocity norm between the employer and the employee where employers value dedication and commitment by rewarding these values with tangible and socioemotional rewards to increase work effort and loyalty from employees.

Eisenberger, Huntington, Hutchinson, and Sowa (1986) introduced POS as the antecedent of organizational commitment. They used a social exchange view to explain the relationship between organizational commitment and perceived employer commitment. This view suggests that an employee's perceived view of the organization's commitment to him or her contributes to the employee's commitment to the organization (Rhoades & Eisenberger, 2002).

Reciprocity norm obliges the return of favorable treatment (Gouldner, 1960). Thus, the social exchange of employee loyalty and performance for tangible benefits and social rewards can lead to beneficial outcomes when favorable treatments received by either party is reciprocated. Levinson (1965) proposed the concept of reciprocation. Reciprocation is the

exchange of psychological support for job performance. Employees receive psychological support and growth from the organization in exchange for contribution and investment in the organization's task. Psychological support may consist of organization affiliation, mastery of the job and stimulation through tasks.

Rhoades and Eisenberger's (2002) meta-analysis suggested that on the basis of organizational support theory (Eisenberger et. al, 1986), three basic antecedents of POS included fair organizational procedures, supervisor support, and favorable rewards and job conditions. The three general forms of perceived favorable treatment received from the organization would increase POS. On the basis of reciprocity norm, consequences of POS included increased affective commitment to the organization, increased performance, and reduced withdrawal behaviors. The effect of POS would create a felt obligation to care about the organization's welfare, enhancing employee's affective commitment to the personified organization as well as produce a strong sense of belonging to the organization, involving the incorporation of employees' membership and role status into their social identity (Armeli et al., 1998; Eisenberger et al., 1986; Eisenberger, Armeli, Rexwinkel, Lynch, & Rhoades, 2001, Rhoades & Eisenberger, 2002). Based on their meta-analysis, the three general categories of favorable treatment received by employees were positively related to POS, which, in turn, was associated with outcomes favored by employees and the organization. It seems that POS leads to commitment and loyalty, and would prevent employees to do something that may hurt the organization.

H2c: Low positive organizational support would lead to whistleblowing.

3. Whistleblowing and Individual Differences

Dispositional variables like needs, attitudes, preferences and motives result in a tendency to react to situations in a predetermined manner (House, Shane & Herrold, 1996), which is referred to as personality characteristics. In other words, people are predisposed to act in a certain way despite the social context. Thus, it may be useful in using personality measures in predicting unethical behavior. Three individual level variables were selected to examine their influence on whistleblowing. Allocentrism and Idiocentrism were derived from the cross-cultural literature, whereas Big Five Personality Factors were selected for their extensive use across many countries. The literatures on each of these constructs are reviewed, and how each of them may influence whistleblowing behavior is hypothesized.

a. Allocentrism & Idiocentrism

Collectivism and Individualism have been used to describe cultural level tendencies and have been described as a "broad cultural syndrome" (Triandis, 1995). Triandis et al. (1985) proposed that the term allocentrism be used to describe collectivist tendencies at the individual level, and idiocentrism to tap individualism at the individual level. Allocentric individuals are more likely to be reluctant to report the wrongdoing of the in-group not only to preserve their social identity with the group but also to prevent the disruption of unity of the in-group. On the other hand, idiocentric individuals will report the wrongdoings of the in-group as his or her identity and goals are separate from the in-group and they do not worry about what others think. Therefore, the following hypothesis is proposed:

H3a: Allocentrics are less likely to blow the whistle than idiocentrics.

b. Big Five Personality Factors

The five-factor model of personality (Costa & McCrae, 1992) represents a structure of traits, which have been developed and elaborated over the last five decades. Factors are defined by groups of intercorrelated traits, which are referred to as facets (McCrae & Costa, 1997). The five factor model of personality as measured by the Neo-Personality Inventory Revised (NEO-PI-R) includes Neuroticism, Extraversion, Openness, Agreeableness and Conscientiousness. Depending on one's personality type, an individual may or may not be inclined to blow the whistle when he or she sees an unethical behavior arises in an organization.

Neuroticism: This factor represents the emotional stability of a person, and those who score high in this trait are emotionally unstable. People high in neuroticism are emotionally reactive. They are more likely to interpret ordinary situations as threatening, and minor frustrations as hopelessly difficult. These problems in emotional regulation can diminish a neurotic's ability to think clearly, make decisions, and cope effectively with stress.

Whistleblowing is likely to be viewed by people who are strong on Neuroticism as a form of reaction from not being able to handle the emotional stress from witnessing or experiencing an unethical behavior. Therefore, the following hypothesis is proposed:

H3b: People who score high on Neuroticism are more likely to blow the whistle.

Extraversion: This factor is marked by pronounced engagement with the external world. Extroverts enjoy being with people, are full of energy, often experience positive emotions, assert themselves, and draw attention to themselves. People high in extraversion are not shy and will point out any errors or mistakes they observe. If they witness or experience wrong doing, they will blow the whistle to gain the attention of the public to address the matter. Therefore, the following hypothesis is proposed:

H3c: People who score high on Extraversion are more likely to blow the whistle.

Agreeableness: This factor reflects individual differences in concern with cooperation and social harmony. People who score high on Agreeableness value getting along with others. They are considerate, helpful, and willing to compromise their interests with others. Despite witnessing or experiencing an unethical behavior, they may refrain from blowing the whistle if the norm is to accept the situation. Therefore, the following hypothesis is proposed:

H3d: People who score high on Agreeableness are less likely to blow the whistle.

Openness: This factor describes a dimension of cognitive style that is imaginative and creative. Those who score high in this trait are intellectually curious, appreciative of art and enjoy new experience whereas closed people are conservative and resistant to change. They tend to be more aware of their feelings and have unique ideas. Whistleblowing is likely to be viewed by people who are strong on Openness as bringing in good and new change to an organization or society by exposing wrong doing. Therefore, the following hypothesis is proposed:

H3e: People who score high on Openness are more likely to blow the whistle.

Conscientiousness: This factor concerns the way in which we control, regulate, and direct our impulses. People high in Conscientiousness tend to be reliable, self-disciplined, act dutifully, and are achievers. Whistleblowing is likely viewed by people strong in Conscientiousness as a duty and responsibility to report wrongdoing. Therefore, the following hypothesis is proposed:

H3f: People who score high on Conscientiousness are more likely to blow the whistle.

4. Antecedents & Consequences

Triandis and Vassiliou (1967) developed a number of techniques to analyze subjective culture, including the ‘antecedent–consequent’ method. This approach was originally used to investigate differences in the way people understand the meaning of some commonly used

concepts like trust, hope, freedom, and so forth. The approach was then developed further to assist in questionnaire design for cross-cultural research.

Situations of high moral intensity are likely to be perceived as requiring action. Many studies in the past have explored the impact of moral intensity on ethical decision making (Barnett 2001; Davis et al. 1998; Morris & McDonald 1995; Singer 1996, 1998; Singer et al. 1998; Singer & Singer 1997; Tsalikis et al. 2001). A mediation analysis will be carried out to test if behavioral intention mediates whistleblowing attitude and whistleblowing behavior.

IV. Methodology

a. Power Analysis

G*Power Version 3.1.9.2 was used to calculate the minimum sample size needed for each country. Sample size was generated based on the number of predictors, the effect size, alpha error probability, and level of power. For the effect size, 0.15 was used, 0.05 for alpha error probability, and 0.80 for power. This gave the minimum sample size of 56.

b. Data Collection

Data for this study were collected from the United States and Japan. The respondents were local undergraduate students in each country. Sample sizes varied from 114 in Japan to 251 in the United States. Data was collected from six class sections in Japan and 18 class sections in the United States. The instruments in English were translated into Japanese using the back translation process (Brislin, 1980). Initially, a court interpreter translated the items from English into Japanese and a graduate student translated the Japanese items into English without reference to the original English text. Both translators were first generation Japanese-Americans. A total of five revisions were made on items that were found to have discrepancies between the original English items and the back translated English version. Next, a professor from the

Department of East Asian Languages & Literature who is from Japan, assisted in reviewing the accuracy of the Japanese items comparing them with the original English items. After the revisions were made, a professor in the Department of Psychology in Japan, checked the accuracy of the Japanese version. Finally, another psychology professor in Japan reviewed and provided edits for the Japanese version.

Students in each location were given the battery of instruments through a link and they filled out the questionnaire according to their convenience. Students received extra credit from the professors for completing the assignment. Unique URL links were provided for each faculty member in each location.

c. Instruments Used

The battery of instruments for the cultural level variables were as follows: six items for tightness-looseness (Gelfand et al., 2011), 10 items for individualism and collectivism measure (Bochner, 1994; Hofstede, 1980; Triandis, 1995, 1996) and 25 items for social axiom which consisted of five items each for Cynicism, Reward for Application, Social Complexity, Religiosity, and Fate Control (Leung & Bond, 2004). Organizational level variables were measured by four items for Perceived Organizational Support in Organizations (Rhoades & Eisenberger, 2002), five items for Perception of Politics in Organizations (Ferris & Kacmar, 1992), eight items for Perceived Organizational Support in Organizations (Eisenberger, Huntington, Hutchison & Sowa, 1986), six items for Perception of Retaliation in Organizations Scale (US Merit Based Survey 2010), and five items for Organizational Policy Towards Whistleblowing (US Merit Based Survey 2010). Individual level personality variables included five items for Allocentrism (Kashima, Y., Yamaguchi, Susumu, Kim, U., Choi, S., Gelfand, M. J., & Yuki, M., 1995), 10 items for Idiocentrism (Oyserman, 2008), and 25 items for Big 5

Personality Factors, which consisted of five items each for Extroversion, Agreeableness, Neuroticism, Conscientious and Openness (McCrae & Costa, 1997). Six items for Antecedent and six items for Consequence were used to collect data for antecedent and consequence analysis. The dependent variable, propensity to blow the whistle, was measured using 10 items. From the Marlowe-Crowne scale (Marlowe & Crowne, 1960) 10 items were selected to measure social desirability in the response of the participants. A seven point Likert scale was used for all the items: strongly disagree (1), disagree (2), somewhat disagree (3), neutral (4), somewhat agree (5), agree (6) and strongly agree (7).

d. Scale Development

The following scales were adapted for this study from existing scales: : Antecedent and Consequence of whistleblowing, Propensity to Blow the Whistle (US Merit Based Survey 2010), Perception of Retaliation in Organizations (US Merit Based Survey 2010), Organizational Policy Towards Whistleblowing (US Merit Based Survey 2010), and the collectivism and whistleblowing (Bochner, 1994; Hofstede, 1980; Oyserman, 1993; Triandis, 1995, 1996).

A six-item scale was designed for both the Antecedents and Consequences of whistleblowing. Items for Antecedent measured for individual's impartiality for taking action if witnessing an unethical behavior. Items that were reverse coded measured bias for taking action in reporting the unethical behavior.

Items in the Consequence scale measured individual's regard for adverse impact on self/peer/organization if reporting the unethical behavior. Items that were reverse coded measured concerns of the outcome from reporting the unethical behavior. Each item in the scales for Antecedent and Consequence included a proviso to define what the unethical behavior consisted of.

The Propensity to Blow the Whistle scale was inspired from the US Merit Based Survey 2010 and was adapted to specifically measure the degree of participant's attitude towards whistleblowing. Perception of Retaliation in Organizations Scale and Organizational Policy Towards Whistleblowing Scale were also adapted from the US Merit Based Survey.

The following scales were adapted to a university setting to make the scales relevant to students. Phrases such as organizations or boss were replaced with university and professor respectively on the following scales: Perceived Organizational Support in Organizations Scale (Rhoades & Eisenberger, 2002), Perception of Politics in Organizations Scale (Ferris & Kacmar, 1992), Perceived Organizational Support in Organizations Scale (Eisenberger, Huntington, Hutchison & Sowa, 1986),

Finally, the whistleblowing scale was inspired by scales used to measure individualism (Bochner, 1994; Hofstede, 1980; Triandis, 1995, 1996) and Oyserman's (1993) Individualism and Collectivism measure scale. The 10 items developed for this scale measured if one's decision to blow the whistle was dependent on the potential impact it would have on the participant's relationship with his or her in-group.

Items in this scale were designed for the whistleblowing context. The scale was developed using a collectivist viewpoint to measure if the welfare of the participant's in-group influenced his or her decision to blow the whistle.

e. Sample

Data for this study were collected in the United States and Japan. The respondents were undergraduate business students. Sample sizes varied from 114 in Japan to 251 in the United States. Data was collected from six class sections in Japan and 18 class sections in the United States. One of the students did not report their college level. As a result, the sample from

Japan consisted of 14 seniors, 39 juniors, 54 sophomore and six freshmen students. One freshmen and one sophomore did not select a gender. As a result, 46 males and 66 females were recorded for this study. One student was 40 years of age, 47 of the participants were under the age of 20 while the remaining were between the ages of 20 and 23. All of the participants from Japan were single and of Japanese origin. The sample from the United States consisted of 175 seniors, 72 juniors and three sophomore students. 137 males and 113 females participated in this study. Seven students were under the age of 20 and 215 were between the ages of 20 and 39. One student did not answer any of the demographic items and seven students left the age item blank. Three faculty members from Japan and 11 from the United States were involved in data collection.

f. Analysis

Five different methods of data analysis were used to empirically test the hypotheses being developed to test the hypotheses. Statistical tests were conducted for each of the countries separately. First, descriptive statistics were computed to determine the means and standard deviation for each variable. The responses of the two samples were then compared to assess whether there is any significant difference using a *t*-test.

Second, a Pearson's Correlation was conducted to identify statistically significant relationships and the direction of the relationships between the Propensity to Blow the Whistle variable with the remaining variables. Third, a hierarchical regression analyses was conducted to find out if there was any relationship between the Propensity to Blow the Whistle variable with the remaining variables across culture, organization and individual levels. Fourth, a Pearson's Correlation was used to measure the correlation between the Social Desirability variable with the remaining variables to identify if items were responded in a socially desirable manner. Finally a

mediation analysis was used to test for mediation effect of the Propensity to blow the whistle on the relationship between the Antecedent and Consequence variable. A Sobel test was used to measure mediation effect

V. Results

Some of the items in the scales were reverse-coded. A mean score for each scale was computed by adding the scores for the items. A total of 20 mean scores were computed. Next, the mean score for each scale for each country was computed. The results of the research findings are presented in Tables 2 through 6 and are discussed in detail throughout this section. Table 2 provides statistical information on the variables for samples from the United States and Japan. Tables 3 and 4 provide the correlation matrices for the 20 variables for the United States and Japan respectively. Table 5 is the summary of the hierarchical regression analysis of the whistleblowing variable for both the United States and Japan. Table 6 provides information on the correlation of variables with the Social Desirability variable.

a. Descriptive Statistics

Reported in Tables 2 are the results of the *t*-test of the variables for the samples from the United States and Japan. Findings show significant differences between the two samples on 13 of the 20 variables.

Table 2. Descriptive Statistics, *t*-test, and Cronbach's Alpha

Variables	USA (n=251)					Japan (n=114)					95% C.I.		t	p	Cohen's d
	Mean	SD	Alpha	Alpha (Deleted Items)	Lower	Upper	Mean	SD	Alpha _a	Alpha (Deleted Items)	Lower	Upper			
Propensity to Blowing the Whistle	5.33	0.85	0.83	0.86	4.67	4.95	4.81	0.76	0.74	0.80	5.22	5.43	5.55	0.00	0.64
Tightness & Looseness	4.66	0.70	0.46	0.64	5.01	5.30	5.16	0.79	0.63	0.74	4.57	4.75	-6.07	0.00	-0.67
Individualism & Collectivism	3.45	1.11	0.87	0.89	3.45	3.84	3.64	1.04	0.87	0.87	3.31	3.58	-1.61	0.11	-0.18
Cynicism	4.60	1.05	0.71	0.71	4.33	4.72	4.53	1.05	0.65	0.65	4.47	4.73	0.59	0.56	0.07
Reward for Application	5.48	0.93	0.70	0.74	4.81	5.16	4.98	0.94	0.60	0.64	5.36	5.59	4.68	0.00	0.53
Social Complexity	6.00	0.84	0.86	0.86	5.55	5.91	5.73	0.99	0.82	0.85	5.90	6.11	2.72	0.01	0.30
Religiosity	3.95	1.37	0.78	0.88	3.27	3.62	3.45	0.95	0.61	0.77	3.78	4.12	3.53	0.00	0.43
Fate Control	3.55	1.21	0.77	0.77	3.56	3.90	3.73	0.94	0.58	0.64	3.40	3.70	-1.39	0.16	-0.17
Organizational Policy Toward Whistleblow	4.37	1.26	0.85	0.85	4.14	4.59	4.37	1.21	0.79	0.79	4.21	4.53	0.02	0.98	0.00
Perceived Organizational Support	4.39	1.10	0.72	0.72	4.73	5.12	4.93	1.04	0.70	0.70	4.25	4.52	-4.41	0.00	-0.50
Perceived Organizational Support 8-item	3.94	0.99	0.85	0.85	3.80	4.20	4.00	0.82	0.72	0.74	3.70	3.94	-1.59	0.11	-0.07
Perception of Retaliation	3.82	0.97	0.59	0.59	3.85	4.15	4.00	1.09	0.73	0.75	3.82	4.06	-0.58	0.56	-0.18
Perception of Politics	4.20	1.00	0.71	0.71	4.40	4.72	4.56	0.86	0.60	0.64	4.07	4.32	-3.38	0.00	-0.39
Allocentrism	4.25	0.97	0.64	0.66	3.35	3.74	3.54	1.04	0.78	0.78	4.13	4.37	6.32	0.00	0.71
Idiocentrism	5.42	0.81	0.79	0.80	4.66	4.95	4.80	0.78	0.71	0.72	5.32	5.52	6.80	0.00	0.77
Extroversion	4.47	1.21	0.85	0.89	3.93	4.44	4.19	1.38	0.84	0.88	4.32	4.62	1.99	0.05	0.22
Agreeableness	5.20	0.91	0.72	0.82	4.27	4.72	4.50	1.21	0.83	0.85	5.09	5.31	6.13	0.00	0.66
Conscientious	5.26	0.90	0.77	0.83	4.02	4.38	4.20	0.96	0.67	0.79	5.15	5.37	10.21	0.00	1.14
Neuroticism	4.20	0.78	0.35	0.74	4.47	4.79	4.63	0.87	0.33	0.80	4.11	4.30	-4.74	0.00	-0.52
Openness	4.87	1.00	0.75	0.83	3.92	4.35	4.14	1.19	0.80	0.87	4.74	4.99	6.12	0.00	0.67
Social Desirability	4.65	0.72	0.59	0.60	4.56	4.81	4.69	0.66	0.56	0.57	4.56	4.74	-0.48	0.63	-0.05

**p* < .05, two-tailed. ** *p* < .01, two-tailed

For cultural variables, the United States sample had a larger mean response on the Propensity to Blow the Whistle ($t(363) = 5.55, p = 0.00$, Cohen's $d = 0.64$), Reward for Application ($t(363) = 4.68, p = 0.00$, Cohen's $d = 0.53$), Social Complexity ($t(363) = 2.72, p = 0.01$, Cohen's $d = 0.30$) and Religiosity ($t(363) = 3.53, p = 0.00$, Cohen's $d = 0.43$). However, the United States sample had a smaller mean response on the Tightness & Looseness ($t(363) = -6.07, p = 0.00$, Cohen's $d = -0.67$).

For organizational variables, the United States sample had smaller mean responses on the Perceived Organizational Support ($t(363) = -4.41, p = 0.00$, Cohen's $d = -0.50$) and on the Perception of Politics in Organizations ($t(363) = -3.38, p = 0.00$, Cohen's $d = -0.39$).

For personality variables, the sample from the United States had a larger mean response on the Allocentrism ($t(363) = 6.32, p = 0.00$, Cohen's $d = 0.71$) and on the Idiocentrism ($t(363) = 6.8, p = 0.00$, Cohen's $d = 0.77$). For the Big Five Personality, the United States sample had a larger mean response on Extroversion ($t(363) = 1.99, p = 0.05$, Cohen's $d = 0.22$), Agreeableness ($t(363) = 6.13, p = 0.00$, Cohen's $d = 0.66$), Conscientiousness ($t(363) = 10.21, p = 0.00$, Cohen's $d = 1.14$) and Openness ($t(363) = 6.12, p = 0.000$, Cohen's $d = 0.67$). However, the United States sample from the United States had a smaller mean response on Neuroticism ($t(363) = -4.74, p = 0.00$, Cohen's $d = -0.52$).

Cronbach's Alpha measures internal consistency and is considered to be a measure of reliability of a psychometric instruments (Streiner & Norman, 1989). Cronbach's Alpha for the sample from the United States had 16 out of the 21 variables above 0.70 (e.g. Propensity to Blow the Whistle, Individualism & Collectivism, Cynicism, Reward for Application, Social Complexity, Religiosity, Fate Control, Organizational Policy Towards Whistleblowing, Perceived Organizational Support in Organizations, eight-item Perceived Organizational Support

in Organizations, Perception of Politics in Organizations, Idiocentrism, Extroversion, Agreeableness, Conscientious, and Openness). For the sample from Japan, 12 out of the 21 variables had Cronbach's Alpha above 0.70 (e.g. Propensity to Blow the Whistle, Individualism & Collectivism, Social Complexity, Organizational Policy Towards Whistleblowing, Perceived Organizational Support in Organizations, eight-item Perceived Organizational Support in Organizations, Perception of Retaliation, Allocentrism, Idiocentrism, Extroversion, Agreeableness and Openness).

Reliability scores for the remaining variables in the United States sample increased when a single item was removed from each variable. Cronbach's Alpha improved for Neuroticism after an item was dropped. The remaining four variables did increase slightly but alpha remained below 0.70. For the Japan sample, Cronbach's Alpha improved for Tightness & Looseness, Religiosity, Conscientiousness and Neuroticism after an item was dropped from each variable. Cronbach's Alpha remained below 0.70 for the remaining variables.

b. Test of Predictors of Whistleblowing

A correlation matrix of the 20 variables for the sample from the United States is presented in Table 3. Findings suggest that Propensity to Blow the Whistle demonstrated convergent validity with the following variables: Tightness & Looseness ($r = 0.199, p < 0.01$), Reward for Application ($r = 0.345, p < .01$), Social Complexity ($r = 0.384, p < .01$), Organizational Policy Towards Whistleblowing ($r = 0.109, p < .05$), Idiocentrism ($r = 0.368, p < 0.01$), Extroversion ($r = 0.17, p < .01$), Agreeableness ($r = 0.364, p < 0.01$), Conscientious ($r = 0.378, p < 0.01$), and Openness ($r = 0.259, p < 0.01$). The results indicate that Hypothesis, 1cii, 1ciii, 2a, 3a, 3c, and 3d are supported based on the positive relationships.

Table 3. Correlation Table for USA Sample

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Propensity to Blowing the Whistle	1																			
Tightness & Looseness	.199**	1																		
Individualism & Collectivism	-.303**	.144*	1																	
Cynicism	.098	.148**	.154**	1																
Reward for Application	.345**	.224**	-.047	.158**	1															
Social Complexity	.384**	.326**	-.045	.304**	.407**	1														
Religiosity	-.008	-.019	.241**	.118*	.056	-.088	1													
Fate Control	-.089	.007	.210**	.128*	.023	-.134*	.213**	1												
Organizational Policy towards Whistleblowing	.109*	.073	.085	-.063	.073	-.105*	.084	.083	1											
Perceived Organizational Support	.034	.194**	.229**	.031	.071	.044	.098	.060	.498**	1										
Perception of Retaliation	-.148*	.094	.168**	.233**	-.057	-.067	.012	.027	-.151*	-.148*	1									
Perceived Organizational Support 8-item	.090	-.053	.017	-.154**	.089	-.075	.047	.125*	.532**	.155**	.382**	1								
Perception of Politics	-.090	.165**	.234**	.209**	-.012	.091	.155**	.138*	-.189**	.278**	-.190**	-.367**	1							
Allocentrism	.019	.164**	.268**	.129*	.012	-.011	.095	-.023	.112*	.217**	.114*	-.019	.055	1						
Idiocentrism	.368**	.245**	.062	.137*	.453**	.332**	.075	.091	.137*	-.001	.146*	.152**	.033	.020	1					
Extroversion	.170**	.110*	-.096	-.103	.199**	.117*	-.051	.072	.071	-.081	-.026	.179**	-.098	-.023	.304**	1				
Agreeableness	.364**	.215**	.004	.032	.292**	.213**	.089	.047	.154**	-.127*	.043	.102	-.029	.094	.347**	.279**	1			
Conscientious	.378**	.111*	-.230**	.017	.232**	.148**	.047	-.011	.091	-.105*	-.043	.023	-.116*	-.045	.353**	.183**	.441**	1		
Neuroticism	-.036	.087	.233**	.158**	-.091	-.004	.120*	-.021	.012	.109*	.111*	-.059	.085	.039	-.001	-.161**	.013	-.120*	1	
Openness	.259**	.087	-.305**	-.068	.138*	.120*	-.128*	.039	.048	-.065	-.096	.029	.017	-.117*	.142*	.334**	.187**	.225**	-.248**	1

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

The following had a negative relationship with Propensity to Blow the Whistle: Individualism & Collectivism ($r = -0.303, p < 0.01$) and Perception of Retaliation ($r = -0.148, p < 0.01$). The negative correlation between the Propensity to Blow the Whistle variable and the Individualism & Collectivism variable suggest that Individualism is related to whistleblowing propensities at the cultural level as stated in Hypothesis 1b. Also, the negative correlation between the Propensity to Blow the Whistle variable and the Perception of Retaliation variable suggests that fear of retaliation is a hurdle to whistleblowing. The positive relationships between Propensity to Blow the Whistle and Tightness, Agreeableness and Openness were counter to Hypothesis 1a, 3e, and 3f.

A correlation matrix of the 20 variables for the sample from Japan is presented in Table 3. Findings suggest that Propensity to Blow the Whistle demonstrated convergent validity in the Japan sample with the following variables: Reward for Application ($r = 0.315, p < 0.01$), Social Complexity ($r = 0.316, p < 0.01$), Perceived Organizational Support ($r = 0.248, p < 0.01$), Idiocentrism ($r = 0.308, p < 0.01$), and Openness ($r = 0.221, p < 0.05$). Hypothesis 1cii, 1ciii, 2c, 3a, and 3e are supported.

Table 3. Correlation Table for Japan Sample

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Propensity to Blowing the Whistle	1																			
Tightness & Looseness	.154	1																		
Collectivism & Whistleblowing	-.551^{**}	.068	1																	
Cynicism	-.003	.214[*]	-.045	1																
Reward for Application	.315^{**}	.182	-.070	-.074	1															
Social Complexity	.316^{**}	.399^{**}	-.061	.249^{**}	.299^{**}	1														
Religiosity	-.005	.053	.087	.072	.048	.048	1													
Fate Control	-.057	.193[*]	.228[*]	.141	.141	.076	.220[*]	1												
Organizational Policy towards Whistleblowing	.168	.290^{**}	.180	-.091	.206[*]	.151	-.028	.025	1											
Perceived Organizational Support	.248^{**}	.202[*]	-.039	-.136	.273^{**}	.464^{**}	.031	-.070	.326^{**}	1										
Perception of Retaliation	.008	.229[*]	.011	.121	.005	-.036	.005	.130	.005	-.248^{**}	1									
Perceived Organizational Support 8-item	.091	.204[*]	.075	-.249^{**}	.184	-.051	.018	-.026	.367^{**}	.320^{**}	.093	1								
Perception of Politics	-.010	.260^{**}	.214[*]	.251^{**}	.058	.171	.047	.132	-.028	-.070	.025	-.083	1							
Allocentrism		.018	.334^{**}	-.171	.089	-.095	.087	.043	.030	-.091	-.035	.033	.054	1						
Idiocentrism	-.258^{**}	.308^{**}	.087	.029	.356^{**}	.343^{**}	.103	.234[*]	.274^{**}	.175	.152	.127	.267^{**}	-.048	1					
Extroversion	.104	-.074	.049	-.172	.319^{**}	.067	.046	-.085	.052	.131	-.107	.196[*]	-.159	.324^{**}	.136	1				
Agreeableness	.165	.234[*]	.197[*]	-.244^{**}	.329^{**}	.261^{**}	-.005	-.025	.296^{**}	.476^{**}	-.108	.362^{**}	-.024	.295^{**}	.356^{**}	.542^{**}	1			
Conscientious	.165	.161	.131	-.273^{**}	.214[*]	.119	-.162	-.123	.420^{**}	.290^{**}	-.007	.332^{**}	-.050	.010	.208[*]	.270^{**}	.495^{**}	1		
Neuroticism	.006	.143	-.075	.288^{**}	-.158	.119	.202[*]	-.051	-.087	-.062	.110	-.067	.193[*]	.222[*]	.029	.278^{**}	-.183	-.084	1	
Openness	.221[*]	.010	-.106	-.028	.263^{**}	.182	.066	-.064	.045	.148	.050	.137	-.141	.033	.089	.523^{**}	.377^{**}	.246^{**}	-.186[*]	1

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

The following had a negative relationship with Propensity to Blow the Whistle: Collectivism & Whistleblowing ($r = -0.551, p < 0.01$) and Allocentrism ($r = -0.258, p < 0.01$). The negative correlation between the Propensity to Blow the Whistle variable and the Individualism & Collectivism variable suggest that Individualism is related to whistleblowing propensities at the cultural level as stated in Hypothesis 1b. However, finding the sample from Japan individualistic was unexpected. Also, the negative correlation between the Propensity to Blow the Whistle variable and Allocentrism suggests that the sample from Japan comprised idiocentric individuals. Though Hypothesis 3a is supported based on the positive relationship between the Propensity to Blow the Whistle with Idiocentrism, the negative relationship with Allocentrism was unexpected from the sample from Japan. The positive relationship between Propensity to Blow the Whistle and Tightness and a negative relationship with Allocentrism were counter to Hypothesis 1a and 3a.

c. Test of Incremental Validity

A hierarchical regression analysis was performed to investigate the ability of cultural, organizational and personality variables to predict propensity to blow the whistle (Table 5). In the first step of hierarchical multiple regression, seven cultural predictors were entered: Tightness & Looseness, Individualism & Collectivism, Cynicism, Reward for Application, Social Complexity, Religiosity and Fate Control. This model was statistically significant $F(7, 243) = 123.92; p < .001$ and explained 28.6 % of variance in whistleblowing propensities for the United States sample. After entering the organizational variables in Step 2, the total variance explained by the model as a whole was 31.3% ($F(12, 238) = 9.028; p < .001$). The introduction of organizational variables explained additional 2.7 % variance in whistleblowing propensities, after controlling for cultural variables ($R^2 \text{ Change} = 0.027; F(5, 238) = 1.84; p > .001$). Finally,

the personality variables were entered in Step 3, where the total variance explained by the model as a whole was 40.4% ($F(19, 231) = 8.255; p < .001$). The addition of personality variables explained additional 9.2 % variance in whistleblowing propensities, after controlling for cultural and organizational variables ($R^2 \text{ Change} = 0.092; F(7,231) = 5.075; p < .001$). In the final model, 4 of the 20 predictor variables were statistically significant, with Social Complexity recording a higher Beta value ($\beta = 0.211, p < .01$) than Collectivism ($\beta = -0.286, p < .001$), Idiocentrism ($\beta = 0.16, p < .05$), and Agreeableness ($\beta = 0.14, p < .05$).

Table 5. Summary of Hierarchical Regression Analyses on Propensity to Blowing the Whistle by USA and Japan Sample

	USA						Japan					
	R ²	ΔR ²	B	SE	β	p	R ²	ΔR ²	B	SE	β	p
Step 1	0.29**						0.44**					
(Constant)			2.74	0.47		0.00			4.31	0.55		0.00
Tightness & Looseness			0.14	0.07	0.12	0.04			0.08	0.08	0.09	0.29
Collectivism & Whistleblowing			-0.25	0.04	-0.32	0.00			-0.39	0.06	-0.54	0.00
Cynicism			0.01	0.05	0.01	0.82			-0.06	0.06	-0.09	0.26
Reward for Application			0.18	0.06	0.19	0.00			0.15	0.06	0.19	0.02
Social Complexity			0.26	0.07	0.25	0.00			0.16	0.06	0.21	0.01
Religiosity			0.05	0.04	0.08	0.15			0.02	0.06	0.02	0.78
Fate Control			-0.01	0.04	-0.01	0.82			0.01	0.06	0.01	0.86
Step 2	0.31	0.03					0.48	0.04				
(Constant)			2.60	0.56		0.00			3.84	0.64		0.00
Tightness & Looseness			0.16	0.07	0.13	0.04			0.00	0.09	0.00	1.00
Collectivism & Whistleblowing			-0.23	0.05	-0.30	0.00			-0.44	0.06	-0.60	0.00
Cynicism			0.04	0.05	0.05	0.41			-0.05	0.06	-0.07	0.37
Reward for Application			0.16	0.06	0.17	0.01			0.12	0.06	0.15	0.07
Social Complexity			0.27	0.07	0.27	0.00			0.15	0.07	0.19	0.05
Religiosity			0.05	0.04	0.08	0.17			0.02	0.06	0.03	0.70
Fate Control			-0.02	0.04	-0.02	0.68			0.02	0.06	0.03	0.71
Organizational Policy Towards Whistleblowing			0.08	0.05	0.12	0.08			0.12	0.05	0.19	0.02
Perceived Organizational Support			-0.04	0.05	-0.05	0.48			0.02	0.07	0.03	0.78
Perception of Retaliation			-0.06	0.05	-0.07	0.27			0.02	0.06	0.03	0.74
Perceived Organizational Support 8-item			0.04	0.06	0.04	0.52			0.02	0.08	0.03	0.76
Perception of Politics			-0.03	0.05	-0.03	0.60			0.09	0.07	0.10	0.22
Step 3	0.40**	0.09**					0.56**	0.08				
(Constant)			0.97	0.66		0.15			3.23	0.79		0.00
Tightness & Looseness			0.07	0.07	0.06	0.32			-0.08	0.09	-0.08	0.37
Collectivism & Whistleblowing			-0.22	0.05	-0.29	0.00			-0.43	0.06	-0.58	0.00
Cynicism			0.03	0.05	0.04	0.47			-0.01	0.06	-0.02	0.81
Reward for Application			0.07	0.06	0.07	0.24			0.06	0.07	0.07	0.37
Social Complexity			0.21	0.07	0.21	0.00			0.09	0.07	0.12	0.20
Religiosity			0.03	0.03	0.04	0.43			0.00	0.06	0.00	0.98
Fate Control			-0.03	0.04	-0.04	0.49			0.01	0.06	0.02	0.81
Organizational Policy Towards Whistleblowing			0.04	0.05	0.05	0.43			0.10	0.05	0.15	0.08
Perceived Organizational Support			-0.02	0.05	-0.02	0.74			-0.04	0.07	-0.06	0.57
Perception of Retaliation			-0.06	0.05	-0.07	0.22			0.02	0.05	0.03	0.74
Perceived Organizational Support 8-item			0.04	0.06	0.05	0.49			0.05	0.08	0.05	0.55
Perception of Politics			-0.02	0.05	-0.02	0.71			0.01	0.07	0.01	0.87
Allocentrism			0.08	0.05	0.09	0.11			-0.06	0.06	-0.08	0.33
Idiocentrism			0.17	0.07	0.16	0.01			0.15	0.09	0.15	0.09
Extroversion			-0.03	0.04	-0.04	0.45			0.00	0.06	0.00	0.98
Agreeableness			0.13	0.06	0.14	0.03			0.04	0.07	0.06	0.60
Conscientious			0.11	0.06	0.12	0.06			0.04	0.07	0.04	0.62
Neuroticism			0.07	0.06	0.06	0.28			-0.01	0.07	-0.01	0.90
Openness			0.08	0.05	0.10	0.11			0.03	0.06	0.05	0.54
Social Desirability			0.07	0.07	0.06	0.34			0.27	0.10	0.23	0.01

*p < .05, two-tailed, ** p < .01, two-tailed

Hierarchical multiple regression was also used on the sample from Japan. After inputting the cultural variables in the first step the resulting model was statistically significant $F(7, 106) = 11.74; p < .001$ and explained 66.1 % of variance in whistleblowing propensities for the Japan sample. After entering the organizational variables in Step 2, the total variance explained by the model as a whole was 69% ($F(12, 101) = 7.67; p < .001$). The introduction of organizational variables explained additional 0.3 % variance in whistleblowing propensities and controlling for cultural variables the model was statistically insignificant ($R^2 \text{ Change} = 0.04; F(5, 101) = 1.55; p > .05$). Finally, personality variables were entered in Step 3, where the total variance explained by the model as a whole was 74.8% ($F(20, 93) = 5.912; p < .001$). The addition of personality variables explained additional 12.3 % variance in whistleblowing propensities, but controlling for cultural and organizational variables it was statistically insignificant ($R^2 \text{ Change} = 0.083; F(8, 93) = 2.190; p < .05$). In the final model, 2 of the 20 predictor variables were statistically significant, with Collectivism & Whistleblowing ($\beta = -0.58, p < .01$) recording a higher Beta value and Social Desirability ($\beta = 0.23, p < .01$).

A variance inflation factor (VIF) was conducted to test for multicollinearity for the 19 independent variables. Results showed multicollinearity was high for all variables. However, conducting a principal component analysis as a possible solution to alleviate multicollinearity would not work as reducing dimensions of the dataset would lose the meaning of each variable. Therefore reducing the number of variables to a few, interpretable linear combinations of the data is not possible as each variable measures specific aspect of cultural, organizational and personality levels.

d. Social Desirability

Cronbach's alpha for the Social Desirability variable was 0.59 for the United States sample and 0.47 for the Japan sample as reported in Table 6. As shown in Table 5, the social desirability variable was not correlated with every variable in this study for both samples. Variables found to be positively correlated for the United States sample with the Social Desirability variable were the following: Propensity to Blow the Whistle ($r = 0.159, p < 0.01$), Tightness & Looseness ($r = 0.307, p < 0.01$), Individualism & Collectivism ($r = 0.202, p < 0.01$), Cynicism ($r = 0.350, p < 0.01$), Reward for Application ($r = 0.186, p < 0.01$), Social Complexity ($r = 0.292, p < 0.01$), Religiosity ($r = 0.166, p < 0.01$), Fate Control ($r = 0.138, p < 0.05$), Perception of Retaliation in Organizations ($r = 0.127, p < 0.05$), Perception of Politics in Organizations ($r = 0.281, p < 0.01$), Idiocentrism ($r = 0.203, p < 0.01$), Agreeableness ($r = 0.183, p < 0.01$), Conscientious ($r = 0.130, p < 0.05$) and Neuroticism ($r = 0.238, p < 0.01$). Only the 8-items Survey of Perceived Organizational Support in Organizations ($r = -0.161, p < 0.01$) was found to be negatively correlated with the Social Desirability variable.

Table 6. Correlations of Variables with Social Desirability Scale

Variables	USA	Japan
Propensity to Blowing the Whistle	.159**	.320**
Tightness & Looseness	.307**	.345**
Individualism & Collectivism	.202**	.051
Cynicism	.350**	.027
Reward for Application	.186**	.242**
Social Complexity	.292**	.373**
Religiosity	.166**	.162
Fate Control	.138*	.097
Organizational Policy Towards Whistleblowing	-.068	.120
Perceived Organizational Support	.027	.327**
Perception of Retaliation	.127*	-.130
Perceived Organizational Support 8-item	-.161**	-.059
Perception of Politics	.281**	.348**
Allocentrism	.087	-.009
Idiocentrism	.203**	.345**
Extroversion	.028	.084
Agreeableness	.183**	.302**
Conscientious	.130*	.156
Neuroticism	.238**	-.016
Openness	.008	.064

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

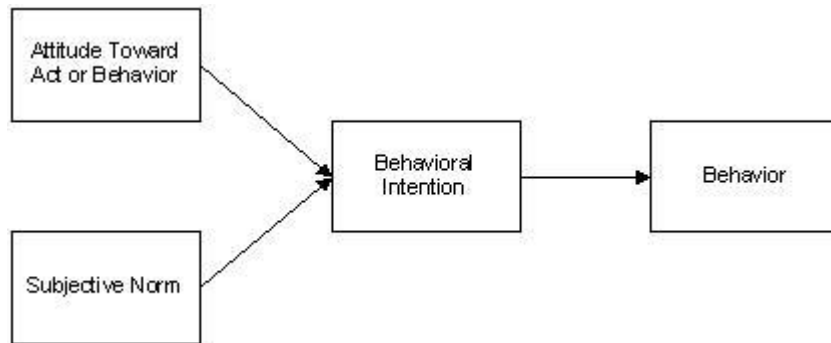
As for the Japan sample, the following variables were positively correlated with the Social Desirability variable: Propensity to Blow the Whistle ($r = 0.320$, $p < 0.01$), Tightness & Looseness ($r = 0.345$, $p < 0.01$), Reward for Application ($r = 0.242$, $p < 0.01$), Social Complexity ($r = 0.373$, $p < 0.01$), Perceived Organizational Support ($r = 0.327$, $p < 0.01$),

Perception of Politics in Organizations ($r = 0.348, p < 0.01$), Idiocentrism ($r = 0.345, p < 0.01$) and Agreeableness ($r = 0.302, p < 0.01$).

e. Mediation Analysis

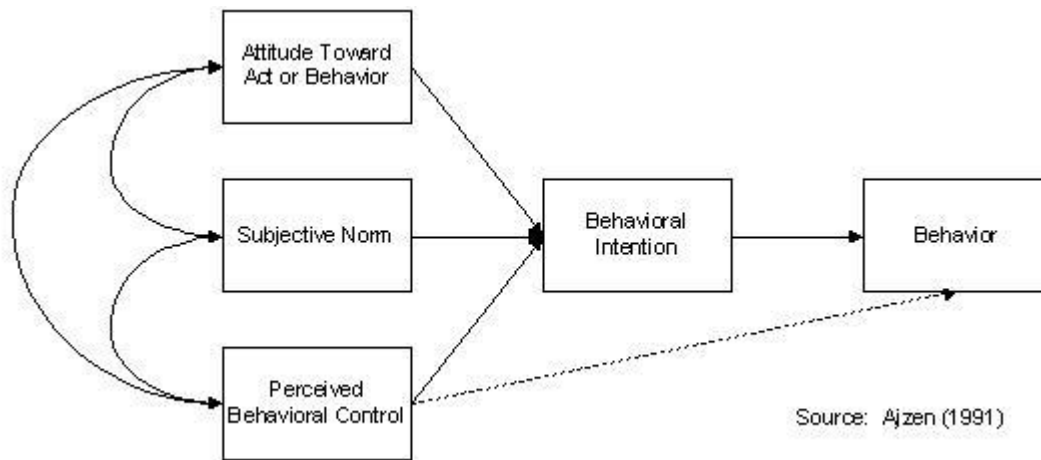
Past research reports a lack of correspondence between attitude and behavior (LaPiere, 1934; Corey, 1937). This phenomenon of attitudes not translating into action has been referred to as the attitude-behavior gap (Boulstridge & Carrigan 2000; Carrigan & Attalla 2001; Sheeran 2002). However, Fishbein and Ajzen (1975) revolutionized the relationship between attitude and behavior by introducing the mediating role of intention. Theory of Reasoned Action (TRA) (Ajzen & Fishbein, 1980; Fishbein & Ajzen, 1977) is based on the belief that when faced with a behavior decision, individuals make a rational use of available information. Or, if a person intends to do a behavioral, then it is likely that the person will do it. According to the theory, a person's behavioral intention depends on the individual's attitude and the subjective norms toward the behavior. Behavioral intention is the likelihood that the individual will behave in a particular way in a specific situation. Behavioral intention is a determinant of behavior, which is the result of the individual's attitude toward the behavior and subjective norm. Attitude toward a behavior is a function of an individual's belief that performing the behavior will lead to certain outcomes. Subjective norm is the individual's perception of the social norms about the behavior and the willingness to comply with the beliefs of the group. Beliefs about whether influential peers or groups would support the behavior determine the motivation to act.

Figure 1a. Theory of Reasoned Action



TRA assumes that behavior is under volitional control. However, not all behavior is voluntary to address this issue, Ajzen (1985, 1991; Ajzen & Madden, 1986) proposed the theory of planned behavior (TPB) by extending the TRA to include a measure of perceived behavioral control that accounts for behaviors beyond the individual's volitional control. Perceived behavior control is the perception of the ease of performing the behavior of interest. Perceived behavior control is determined by how confident the person is in performing the behavior. TPB predicts deliberate behavior, because behavior can be deliberative and planned whereas TRA is related to voluntary behavior.

Figure 1b. Theory of Planned Behavior



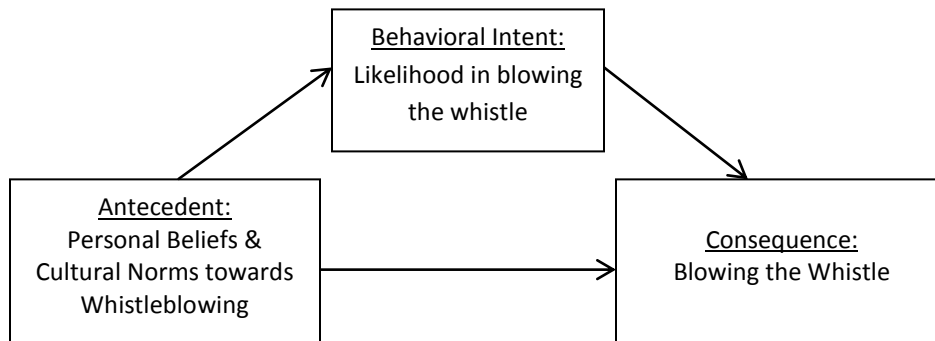
Past research have applied TPB and TRA in predicting unethical behavior (Chang, 1998), predict intentions to act unethically (Alleyne, 2010; Alleyne, Devonish, Charles-Soverall, & Marshall, 2010; Alleyne, Devonish, Nurse & Cadogan-McClean, 2006; Alleyne, Marshall, Estwick & Chaderton, 2014; Alleyne & Phillips, 2011; Devonish, Cadogan-McClean, & Greenidge, 2009), study ethical decision making in a business context (Buchan, 2005; Carpenter & Reimers, 2005; Ferrell and Gresham, 1985; Flannery & May 2000; Hunt & Vitell, 1986), relate manager's decision to investigate the antecedents of time theft (Henle, Reeve & Pitts, 2010) and develop a framework for ethically questionable consumer behavior (Fukukawa, 2002). TPB and TRA have also been applied to explain intentions to make ethical investment decisions (Hofmann, Hoelzl & Kirchler, 2008), report fraudulent behavior (Uddin & Gillett, 2002), pay a bribe (Cherry, 2006), explore determinants of piracy behavior (Al-Rafee & Cronan, 2006; d'Astous, Colbert & Montpetit, 2005; Cronan & Al-Rafee, 2008; Khang, Ki, Park & Baek, 2012; Liao, Lin & Liu, 2010) and protect the privacy of personal information (Hsu & Kuo, 2003).

Izraeli and Jaffe (1998) have used TRA to predict whistleblowing intentions. They hypothesized that professional obligations, locus of control and professional socialization influenced attitudes and social norms towards whistleblowing intent. Findings reported locus of control and professional socialization influenced social norms which in turn influenced whistleblowing intent. However, attitude was found not to be a significant indicator in whistleblowing intent. Park and Blenkinsopp (2009) have used TPB in predicting whistleblowing intentions among South Korean police officers. Their findings reported that attitude, subjective norm, and perceived behavioral control all had significantly positive main effects on internal whistleblowing intentions, but only subjective norm was significant for external whistleblowing intentions.

Behavioral intention was measured by the Propensity to Blow the Whistle variable. The Propensity to Blow the Whistle is a nine-item scale that measures one's intent to blow the whistle. Whistleblowing attitude was measured using the Antecedent variable and whistleblowing behavior was measured using the Consequence variable.

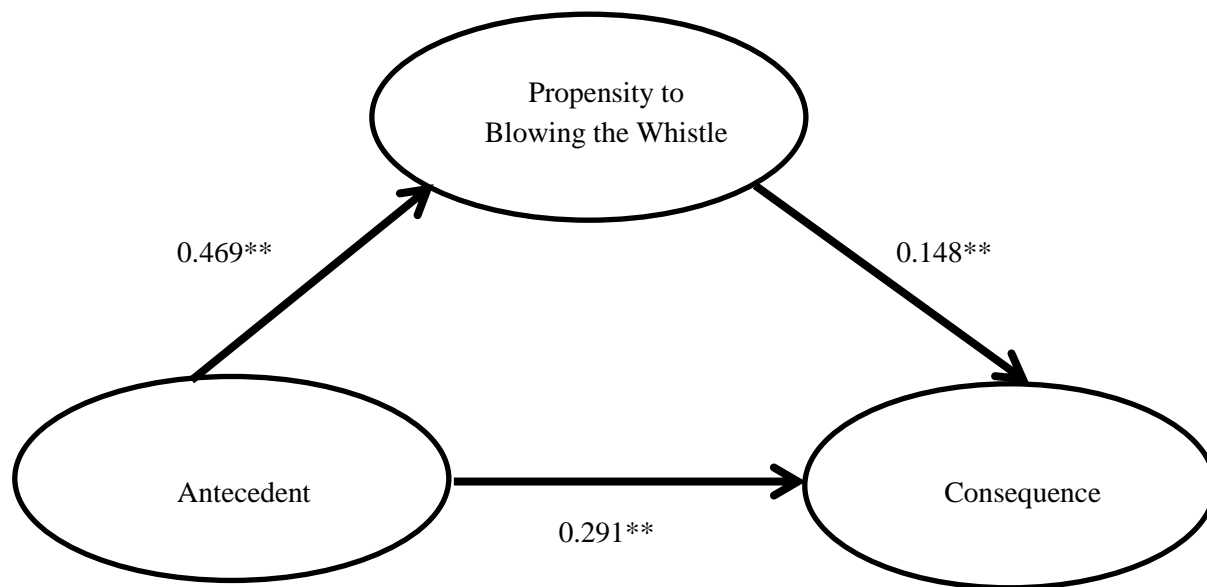
In this study, it was examined if whistleblowing intent is a significant mediator between attitudes towards whistleblowing and whistleblowing behavior. Whistleblowing intent in turn is expected to be influenced by personal beliefs and social norms of the outcome of blowing the whistle.

Figure 2. Conceptual Framework of the Mediating Effect of Whistleblowing Intent between Antecedent and Consequence of blowing the whistle.



A mediation analysis was conducted to test whether Propensity to Blow the Whistle mediated in the relationship between Antecedents and Consequences of whistleblowing. A Sobel test (Baron and Kenney, 1986; MacKinnon, Warsi & Dwyer, 1995; MacKinnon, Lockwood, Hoffman, West, & Sheets, 2002; Preacher & Leonardelli, 2001; Sobel, 1982) was used to determine the mediation effect using an add-on program for SPSS called PROCESS v 2.13 by Andrew Hayes. Prior to testing for mediation effect, relationships between each variable must be significant. Thus, Consequence must be significantly related to the Antecedent, Consequence must be shown to be related to Propensity to Blow the Whistle and Propensity to Blow the Whistle must also be significantly related to Antecedent. As shown in Figure 3, all conditions were met to conduct the mediation test.

Figure 3. Mediating Effect of Propensity to Blowing the Whistle on the Relationship Between Consequence and Antecedent for USA Sample (n= 251)



** . Correlation is significant at the 0.01 level (2-tailed).

Consequence was significantly related to Antecedent. Consequence was significantly related to Propensity to Blow the Whistle. Finally, Antecedent was significantly related to Propensity to Blow the Whistle. The Sobel test indicated that propensity to blow the whistle is a significant mediator in the relationship between Antecedents and Consequences in the United States sample (Sobel test: $z = 2.263$, $p < .01$).

A mediation test was also conducted to test whether propensity to blow the whistle mediated the relationship between Antecedents and Consequences for the Japan sample. However, the relationship between each variable was not significant to conduct a mediation test.

It was expected that reverse coded items for both the Antecedent and Consequence variables would be mediated by Propensity to Blow the Whistle because those who are likely to blow the whistle are likely to disregard the outcome and be unbiased in taking action in reporting

the unethical behavior. The following groups were tested for significant relationships prior to conducting a mediation analysis: 1.) Antecedent (A1), Consequence (C1), and Propensity to Blowing the Whistle (PWB) 2.) A1, reverse-coded Consequence (C2), and PWB, 3.) Reverse-coded Antecedent (A2), C1, and PWB and 4.) A2, C2 and PWB. Results were not significant. Relationships between variables were also not significant in the Japan sample.

A mediation analysis was conducted using the scenarios as mediators in the relationship between Antecedents and Consequences for the United States and Japan sample. However, conditions of having significant relationships for all variables were not met to conduct a mediation test. Next, the scenarios with deleted items to increase reliability were used to test for mediation effects. Again, conditions of having significant relationships for all variables were not met. Finally, whistleblowing response (R5) from each scenario was used to test for mediation effects. However, the relationship between each variable was not significant to conduct a mediation test. Thus, general attitude does not predict specific behavior. Scenarios developed in essay two only captured the behavior settings of whistleblowing and not the behavior intent like the Propensity to Blow the Whistle variable.

VI. Discussion

a. Cultural Influence

Findings suggest that cultural influences are associated with whistleblowing. Hierarchical regression analysis showed that culture explains a significant portion of variance on attitude towards whistleblowing for both the United States and Japan samples. Hypothesis 1a predicted that individuals from loose cultures like the United States were more likely to blow the whistle than people from tight cultures like Japan. This hypothesis was supported where the confidence interval for tightness and looseness was (4.57, 4.75).

Individualism and Collectivism was found to be a significant predictor of whistleblowing at the cultural level, organizational level and personality level in the multilevel analysis. Hypothesis 1b predicted people in Japan were less likely to blow the whistle than people in the U.S based on Individualism and Collectivism. This hypothesis was only partially supported. The United States participants reported a negative relationship between the Individualism and Collectivism and the Propensity to Blow the Whistle variable suggesting that collectivism is associated with a negative view towards whistleblowing. These finding suggests that the Individualism and Collectivism does influence the Propensity to Blow the Whistle at the cultural, organizational and personality level.

However, contrary to expectations, average score from both groups reported individualistic on the Individualism and Collectivism variable. Also, a negative relationship was reported between the Individualism and Collectivism and the Propensity to Blow the Whistle variable for the Japanese. These findings suggest that both groups would disregard their group's interest and report the unethical behavior. Further reexamination of the variable is required for future research.

Hypothesis 1ci through 1cv predicted that the Social Axiom construct would influence whistleblowing intentions. It was expected that not every dimensions in the Social Axiom construct would affect whistleblowing attitudes. Hypotheses 1cii and 1ciii were supported. Social Complexity, or Hypothesis 1ciii, was found to be a significant predictor for whistleblowing for the United States sample at all three levels. Also, the United States sample reported a slightly mean response score for Social Complexity. For Japan, Reward for Application, or Hypothesis 1cii, was found to be a significant predictor for whistleblowing at the

cultural level, and Social Complexity (Hypothesis 1ciii) was found to be a significant predictor for whistleblowing at the organizational level.

b. Organizational Influence

Findings from this study suggest that not all of the organizational factors are associated with whistleblowing attitudes. Only Organizational Policy toward Whistleblowing, was supported (Hypothesis 2a) predicted whistleblowing attitude. Significant relationship was reported between the Organizational Policy toward Whistleblowing and the Propensity to Blow the Whistle. Organizational Policy toward Whistleblowing was found to be a significant predictor for whistleblowing for the Japanese at the organizational level. These finding suggest that individuals are more likely to blow the whistle if the organization encourages reporting of unethical behavior.

A negative relationship was reported between Perception of Retaliation and the Propensity to Blow the Whistle. This suggests that the participants from the United States are less likely to blow the whistle if they know the organization will retaliate against them. Findings were not significant for Japan sample. Also, mean response scores for Perceived Organizational Support and Perception of Retaliation were reported higher for the Japan sample. However these finding are not enough to support Hypothesis 2c.

c. Personality Influence

Hypothesis 3a predicted that Allocentrics were unlikely to blow the whistle, whereas idiocentrics were more likely to blow the whistle. This hypothesis was partially supported. A positive relationship was reported between Idiocentrism and the Propensity to Blow the Whistle for the United States sample. Also, Idiocentrism was found to be a significant predictor for whistleblowing for the United States participants at the personality level. Findings reported a

larger mean response score for the United States participants for items under the Idiocentrism variable. These findings suggest that Idiocentrism is related to whistleblowing attitudes. Also, findings reported a higher mean response score for items under the Allocentrism variable for the United States sample. These findings conflict with Hypothesis 3a based on these reports.

As expected, not all of the hypotheses for the Big 5 Personality variables predicted whistleblowing attitudes. Specifically, Conscientiousness was supported and Extroversion was partially supported. Significant relationship was reported for both samples between the Conscientiousness and the Propensity to Blow the Whistle. Findings show the United States sample having a larger mean response score for the Conscientiousness variable. These findings support Hypothesis 3f that individuals who report high in Conscientiousness, such as the United States, are more likely to blow the whistle where the confidence interval for Conscientiousness was (5.15, 5.37).

Extroversion was found to have positive relationship with Propensity to Blow the Whistle. The United States sample reported a higher mean response score for Extroversion compared to the Japan sample. However, Extroversion was found not to be a significant predictor for whistleblowing for both samples at the personality level. Thus, these findings partially support Hypothesis 3c.

Unexpected findings reported Agreeableness to be a significant predictor towards whistleblowing for the United States participants. Significant relationship was reported between Agreeableness and the Propensity to Blow the Whistle variable in the United States sample. Also the United States sample reported a higher mean response score for Agreeableness. These findings contradict Hypothesis 3d or those who score high on Agreeableness are less likely to blow the whistle.

Significant relationship was reported between Openness and the Propensity to Blow the Whistle for the United States sample. Findings show that the United States sample has a higher mean response score for Openness. These findings do not support Hypothesis 3e, or those who score high on Openness are less likely to blow the whistle.

d. Test for Incremental Validity

Individualism and Collectivism for both samples added variance for all three steps. A hierarchical regression was used to assess which cultural, organizational and personality factors could predict whistleblowing attitudes for both sample. This was done through two sets of hierarchical multiple regressions, in which each set comprised cultural measures as predictors in the first block, organizational measures as predictors in the second block and personality measures as predictors in the third block. The results obtained showed that culture explained a substantial percentage of variance on attitude towards whistleblowing for both the US and Japan sample. Second, only seven of the factors accounted for additional variance in whistleblowing attitudes. Specifically, Organizational Policy towards Whistleblowing for the sample from Japan, Tightness & Looseness, Idiocentrism and Agreeableness for the sample from the United States and Reward for Application, Social Complexity, and Collectivism & Whistleblowing and the United States for both samples.

e. Social Desirability

The Marlow-Crowne Social Desirability variable (Crowne & Marlowe, 1960, 1964), which assesses socially desirable response style, was measured on a 7 point Likert scale that was administered along with the other variables. The concept of social desirability (Crowne & Marlowe, 1964) implies need for gaining social approval from others as well as need for avoidance of social disapproval from others. The variable was included to examine whether

participants responded to questions in a socially desirable manner (Paulhus, 1991), and if so, would these response bias be associated with culture.

Rather than considering it as a source of error or make the respondent look good (Bardwell & Dimsdale, 2001; Paulhus, 1991), researchers treated response biases as communication styles related to cultural characteristics (Fischer, 2004; Smith, 2004; Van Hemert, Van de Vijver, Poortinga, and Georgas, 2002). Triandis, McCusker, and Hui (1990) noted norms are more important determinants of social behavior in collectivist cultures, whereas in individualist cultures, individual attitudes, and cost-benefit analyses are determinants that influence an individual's social action. According to Triandis (1995), honesty in interactions with strangers is highly valued in individualistic cultures, while concern about face-saving are more salient in collectivist countries. In the case of Japan, Japanese have two types of response: *honne* or the true feelings and *tatemae* or the public response (Doi, 1986). The *tatemae* in this case is considered the response bias.

Past research shows no cultural or ethnic differences on social desirability (Gove and Geerken 1977; Heine & Lehman, 1995; Johnson, O'Rourke, Chavez, Sudman, Warnecke, Lacey & Horm, 1997; Lai & Linden, 1993; Okazaki 2000; Tsushima 1969; Welte and Russell, 1993). Others have found cultural differences in Marlowe-Crowne scores (Abe and Zane, 1990; Crandall and Crandall, 1965; Edwards and Riordan, 1994; Fisher 1967; Keillor, Owens & Pettijohn, 2001; Klassen, Hornstra, & Anderson, 1975; Middleton and Jones 2000; Ross and Mirowsky, 1984; Warnecke, Johnson, Chavez, Sudman, O'Rourke, Lacey, Horm, 1997). Johnson (1998) reported a study in the United States that found a positive relationship between Marlowe-Crowne and collectivist orientation variable and a negative relationship with a measure of individualism. Therefore, it was expected that the variables presented in this study would be

positively correlated with the Social Desirability variable for the United States sample and negatively correlated with the variables from the Japan sample.

Johnson (1998) reported a positive correlation between the Marlowe-Crowne and a collectivist orientation variable. Collectivistic culture such as Japan was expected to respond in a socially desirable manner in this study. Contrary to expectations, participants from the United States reported more positive correlation with Social Desirability than the sample from Japan. Specifically, 14 out of the 20 variables in the sample from the United States were found to have positive correlation with the Social Desirability variable. Eight variables in the sample from Japan were found to have positive correlation with the Social Desirability variable (Propensity to Blow the Whistle, Tightness and Looseness, Reward for Application, Social Complexity, Perceived Organizational Support, Perception of Politics in Organizations, Idiocentrism, and Agreeableness). Findings can be interpreted as the United States participants providing socially accepted response due to the nature or the topic. Also questions may have been biased as the context of the items asked participants if they would go against the group to do what is right, which may have caused artifacts with the participants from Japan.

f. Antecedent & Consequence

Results show that whistleblowing intent does align whistleblowing attitude with whistleblowing behavior. Thus, those who are likely to blow the whistle are those who disregard the outcome and are unbiased in taking action in reporting the unethical behavior. However, scenarios from essay two failed to mediate between the Antecedent and Consequence of blowing the whistle. Behavioral settings, or witnessing an unethical situation, does not align whistleblowing attitude with the actual whistleblowing behavior. Rather, behavioral intent, as stated in TRA and TBP, is a stronger link between a specific attitude and specific behavior.

VII. Limitations

First, samples were not randomly selected but were from one university in the United States and Japan. As a result, the sample in this study may not be representative of the population in these countries. Second, the sample size for Japan satisfies the minimum needed to for this study. However, a larger sample is desirable.

VIII. Summary & Conclusion

The purpose of this study was to examine how cultural, organizational, and individual differences shape whistleblowing attitudes. Multiple culture theories -- tightness and looseness, collectivism, and social axiom theory were employed to examine which theory was more effective in predicting whistleblowing. Organizational level variables -- Organizational Policy towards Whistleblowing, Perception of Organizational Support, Perception of Retaliation in Organizations, and Perception of Politics in Organization were used to examine their influence vis-à-vis cultural level variables. Finally, individual differences variables -- allocentrism and idiocentrism and the Big 5 Personality factors were employed to examine their influence on whistleblowing attitudes as compared to cultural and organizational variables.

This study makes contributions to the knowledge about ethical decision making. This study is first of its kind in developing a multilevel framework of whistleblowing using individual, organizational, and cultural level variables. Findings suggest Collectivism, Social Complexity, Reward for Application and Organizational Policy Towards Whistleblowing, Idiocentrism and Agreeableness to be significant predictors for whistleblowing attitudes at all levels. Also, culture explained most of the variance for whistleblowing for both countries.

This study is the first to use Social Axiom in measuring whistleblowing attitudes with cultural values. Results from this study show Reward for Application and Social Complexity are

significant predictors of whistleblowing attitudes. This study is also the first to use the Tightness and Looseness construct in measuring cultural difference towards whistleblowing attitudes.

Findings from this study suggest that whistleblowing behavior is an acceptable behavior in a loose culture than in a tight culture. Also, findings that people in individualistic cultures are more likely to blow the whistle ($\beta = -0.286, p < .001$) was supported in this study (Park et al., 2005, 2008; Schultz et al., 1993; Sims and Keenan, 1999; Tavakoli, 2003).

Variables such as the Collectivism and Whistleblowing variable and the Propensity to Blow the Whistle variable were designed for this study. Both variables use whistleblowing as the context in identifying whistleblowing intent and collectivistic behavior.

This study is also the first to test for the mediating effects of whistleblowing intent in the relationship between Antecedents and Consequences of whistleblowing behavior. Results found whistleblowing intent aligned whistleblowing attitudes with whistleblowing behavior. Findings also suggest that unethical scenarios from essay two do not mediate the relationship between whistleblowing attitude and whistleblowing behavior. Thus, general attitudes do not predict specific behaviors, and specific attitude measures do not predict general behaviors (Ajzen & Fishbein, 1977; Fishbein & Ajzen, 1974).

Research studies such as this offer insight into how cultural, organizational and personality factors can influence the attitude towards whistleblowing. This study also examines how these variables interact with one another under the context of whistleblowing. Rather than generalizing the whistleblowing phenomena with a single attitude variable, developing a multilevel framework may offer deeper insight in understanding whistleblowing from multiple angles. Future research may consider using other variables to test for possible predictors of whistleblowing.

GENERAL DISCUSSION

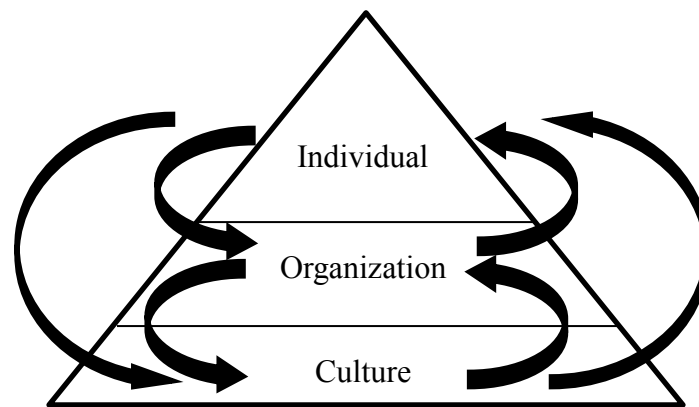
The three essays together provide a clear indication that like other behaviors, culture shapes whistleblowing behavior. Results from conducting a hierarchical regression analysis showed variables at the cultural level explain a significant portion of variance on attitude towards whistleblowing for both the samples from the United States and Japan. Culture theories predicted whistleblowing behavior over and above organizational and individual level. Individualism and Collectivism was found to be a significant predictor of whistleblowing at the cultural level, over and above what Social Axiom and Tightness and Looseness theories predict. Reward for Application factor of Social Axiom Theory was found to predict whistleblowing behavior over and above Tightness and Looseness Theory in the sample from Japan, whereas Social Complexity factor was significant only in the sample from the United States.

The only organizational variable that significantly predicted whistleblowing behavior was Organizational Policy Toward Whistleblowing, which makes intuitive sense in that if organizations encourage open dialogue and reporting of wrongdoing then people are likely to come forward and report such behaviors. It is in this light that all the whistleblower protection laws have been enacted, and the federal government in the United States constantly tries to create systems to encourage transparency and voice in governance.

A positive relationship was reported between Idiocentrism and the Propensity to Blow the Whistle for both the samples. However, it only predicted whistleblowing behavior in the sample from the United States. A negative relationship was reported between Allocentrism and Propensity to Blow the Whistle in the sample from Japan, but not for the United States. Of the Big 5 Personality Factors, all but Neuroticism was positively correlated to the Propensity to Blow the Whistle variable for the sample from the United States while only Openness was

positively correlated for Japan. Though the factors were not significant based on the hierarchical regression, the Big 5 Factors were found to predict whistleblowing behavior only for the sample from the United States. Thus, a hierarchical multilevel model of what shapes whistleblowing behavior is presented, where culture is the most fundamental followed by organizational and then individual level variables as shown in Figure 4.

Figure 4. Multilevel Framework of Whistleblowing Model



People in the United States are found to be more legally oriented in addressing whistleblowing than Japan, whereas people in Japan are found to be more norm driven in diffusing situations that otherwise lead to whistleblowing. Similarly, people in Japan are found to be more likely to confront the target person privately than report to the superior, whereas in the United States, people are more likely to report to the superior.

The three essays provided some nuanced understanding of whistleblowing behavior. For example, as predicted individuals from loose cultures like the United States are more likely to blow the whistle than people from tight cultures like Japan. However, essay two demonstrated that even in collectivist cultures there are situations where people are willing to take action

bordering on whistleblowing behavior. Therefore, moral intensity is not to be ignored when thinking about ethical behaviors and whistleblowing.

The three essays together also provide some counter-intuitive insights. For example, the progressive growth of legislation in the United States implies tightness rather than looseness in trying to regulate social and ethical behaviors. It seems that in loose cultures legislation replaces what is performed by social norms in tight cultures. Since legislation by nature is tighter than social norms, it seems that loose cultures like the United States are tighter than what are called tight cultures. It should be noted that legislation is a part of the formal culture, whereas social norms are a part of the informal culture (Hall, 1959).

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APPENDIX

Organizational Policy Towards Whistleblowing

1. This University encourages students to report wrongdoing.
2. This University will praise students for disclosing wrongdoing.
3. Administration in this University is serious about protecting students who report wrongdoing.
4. If I reported wrongdoing to someone in this University, I am confident something appropriate would be done about it.
5. This University will protect me from any repercussions if I disclose any wrongdoing of others.

MY Scale (Collectivism & Whistleblowing)

1. It is important to me to look out for my group's interest than my own self interest
2. I am guided by my group's ethics rather than my own personal ethics.
3. My group is so important to me that I cannot blow the whistle against them.
4. To protect the success of my group, I will not blow the whistle against them.
5. If my group tells me not to blow the whistle, I will respect their decision.
6. I will not blow the whistle against my group because they are central to who I am.
7. Blowing the whistle against my group is equivalent to turning my back on them.
8. Looking out from my group's own good is more important to me than blowing the whistle against them.
9. I rather maintain the trust that is valued by my group than destroy the bond with my group by blowing the whistle.
10. I will blow the whistle even if it goes against my group's interest. (R)

Allocentrism Scale (Susumu Yamaguchi)

1. I would rather leave my group if I have to sacrifice my self interest for the group.
2. I am prepared to do things for my group at any time, even though I have to sacrifice my own interest.
3. I don't sacrifice self interest for my group.
4. I stick with my group even through difficulties.
5. I think it is more important to give priority to group interests rather than to personal ones

Idiocentrism Scale (Oyserman)

To what extent do you agree with each of the following statements:

1. My personal attributes are what make me who I am.
2. I enjoy being unique and different from others in many respects.
3. To know who I really am, you must examine my achievements and accomplishments.
4. A mark of character is a focus on achieving personal goals.
5. Whenever my family needs something I try to help.
6. My personal happiness is more important to me than almost anything else.
7. Challenging myself, achieving all that I can is important to me.
8. My relationships with others are a very important part of who I am.
9. My satisfaction depends on the well-being of those who are close to me.
10. For me, personal goals are very similar to family goals.

Propensity to Blow the Whistle Scale (PWB)

1. I think it is important for us to blow the whistle if necessary.
2. Whistleblowers strengthen an organization.
3. If I see any wrongdoing, I feel compelled to blow the whistle.
4. I rather seek justice than remain silent.
5. It is important that I always do what is right for the common good.
6. If necessary, I will blow the whistle because I am guided by my own ethics.
7. I have zero tolerance towards unethical behavior.
8. I believe reporting unethical behavior is the right thing to do.
9. A person of character will not blow the whistle (R).

Antecedent

In these items, unethical behavior refers to any of the following: sexual harassment, bullying, racism, fraud, sexism, plagiarism, stealing, favoritism, discrimination, violence on campus, abuse, misrepresentation, etc.

1. If I were to witness an unethical behavior, I would not report the wrongdoing because I believe nothing would be done to stop it.
2. If I were to witness an unethical behavior, I would not report the wrongdoing because I believe nothing could be done to stop it.
3. If I were to witness an unethical behavior, I would not report the wrongdoing because I think someone else might have already reported it.
4. If I were to witness an unethical behavior, I would report the wrongdoing because I believe it could happen again. (R)
5. If I were to witness an unethical behavior, I would report the wrongdoing only when I think I have enough information about it. (R)
6. If I were to witness an unethical behavior, I believe that I should be instrumental in reporting it. (R)

Consequence

In these items, unethical behavior refers to any of the following: sexual harassment, bullying, racism, fraud, sexism, plagiarism, stealing, favoritism, discrimination, violence on campus, abuse, misrepresentation, etc.

1. If I were to report an unethical behavior, I would be concerned that it might negatively impact my relationship with my peers.
2. If I were to report an unethical behavior, I would be concerned that it might get my peers in trouble.
3. If I were to report an unethical behavior, I would be concerned that my peers will not be protected from any sort of reprisal.
4. If I were to report an unethical behavior, I would be not be concerned that it potentially might harm the reputation of my University. (R)
5. If I were to report an unethical behavior, I would be not be concerned that it might potentially harm the reputation of my peers. (R)
6. If I were to report an unethical behavior, I would be not be concerned that it potentially might harm others who are not involved in the wrongdoing. (R)

Perception of Retaliation in Organizations

1. If I were to report an unethical behavior, I would be concerned that the administration of the university might start an investigation of my other activities.
2. If I were to report an unethical behavior, I would be concerned that it might affect my ability to get a good grade.
3. If I were to report an unethical behavior, I would be concerned that the administration of the university might become less tolerant of any small mistake I might make.
4. If I were to report an unethical behavior, I would not be concerned that I might potentially receive retaliation from my peers. (R)
5. If I were to report an unethical behavior, I would not be concerned that I might potentially receive retaliation from the administration of the university. (R)
6. If I were to report an unethical behavior, I would not be concerned that I would be potentially seen as disloyal person. (R)

Cynicism

1. Powerful people tend to exploit others.
2. Power and status make people arrogant.
3. Kind-hearted people usually suffer losses.
4. Kind-hearted people are easily bullied.
5. Old people are usually stubborn and biased.

Reward for Application

1. Hard working people will achieve more in the end.
2. Adversity can be overcome by effort.
3. Every problem has a solution.
4. Knowledge is necessary for success.
5. One who does not know how to plan his or her future will eventually fail.

Social Complexity

1. People may have opposite behaviors on different occasions.
2. One's behaviors may be contrary to his or her true feelings.
3. Human behavior changes with the social context.
4. One has to deal with matters according to the specific circumstances.
5. Current losses are not necessarily bad for one's long-term future.

Religiosity

1. Belief in a religion helps one understand the meaning of life.
2. Religious faith contributes to good mental health.
3. There is a supreme being controlling the universe.
4. Belief in a religion makes people good citizens.
5. Religion makes people escape from reality.

Fate Control

1. Individual characteristics, such as appearance and birthday, affect one's fate.
2. There are many ways for people to predict what will happen in the future.

3. There are certain ways to help us improve our luck and avoid unlucky things.
4. Most disasters can be predicted.
5. Fate determines one's successes and failures.

Social Desirability Scale

1. I have never been irked (annoyed) when people expressed ideas very different from my own.
2. No matter who I am talking to, I am always a good listener.
3. I am always willing to admit it when I make a mistake.
4. I am always courteous, even to people who are disagreeable.
5. When I do not know something, I do not at all mind admitting it.
6. On occasion I have had doubts about my ability to succeed in life.
7. There have been times when I felt like rebelling against people in authority even though I knew they were right.
8. There have been times when I was quite jealous of the good fortune of others.
9. I sometimes feel resentful when I don't get my way.
10. I sometimes think when people have a misfortune they only got what they deserved.

The Construct Tightness and Looseness

1. There are many social norms that people are supposed to abide by in this country.
2. In this country, there are very clear expectations for how people should act in most situations.
3. People agree upon what behaviors are appropriate versus inappropriate in most situations in this country.
4. People in this country have a great deal of freedom in deciding how they want to behave in most situations. (Reverse coded)
5. In this country, if someone acts in an inappropriate way, others will strongly disapprove.
6. People in this country almost always comply with social norms.

8-item Survey of Perceived Organizational Support in Organizations

1. The University values my contribution to its well-being.
3. The University fails to appreciate any extra effort from me. (R)
7. The University would ignore any complaint from me. (R)
9. The University really cares about my well-being.
17. Even if I did the best job possible, the University would fail to notice. (R)
21. The University cares about my general satisfaction at work.
23. The University shows very little concern for me. (R)
27. The University takes pride in my accomplishments at work.

Perception of Politics Scale in Organizations

1. It is best not to rock the boat in this university.
2. Sometimes it is easier to remain quiet than to fight the system.
3. Telling others what they want to hear is sometimes better than telling the truth.
4. When it comes to grades, policies are irrelevant because how they are determined is so political.
5. Agreeing with powerful others is the best alternative in this university.

Perception of Organizational Support

1. Students are encouraged to speak out frankly even when they are critical of well-established ideas.
2. Good ideas are desired even if it means disagreeing with professors.
3. Since I enrolled into this University, I have never seen grade policies applied politically.
4. I can't remember when a student received a grade that was inconsistent with the published policies.

Big 5 Personality Factors

I see Myself as Someone Who...

Extroversion

Is talkative

Is full of energy

Generates a lot of enthusiasm

Is sometimes shy, inhibited (R)

Is outgoing, sociable

Agreeableness

Is helpful and unselfish with others

Has a forgiving nature

Can be cold and aloof (R)

Is considerate and kind to almost everyone

Likes to cooperate with others

Conscientious

Does a thorough job

Can be somewhat careless (R)

Perseveres until the task is finished

Does things efficiently

Makes plans and follows through with them

Neuroticism

Is relaxed, handles stress well

Can be tense

Worries a lot

Can be moody (R)

Gets nervous easily

Openness

Is original, comes up with new ideas

Is curious about many different things

Has an active imagination

Is inventive

Prefers work that is routine (R)